G10A(6)

REPORT

on the

Administration of the Excise Department

in the Province of

Bihar for the year

1938-39.

SUPERINTENDENT, GOVERNMENT PRINTING,
BIHAR, PATNA

1939.

(*Price—Re. 1-8-0.*)

No. 23-19—5.

BOARD OF REVENUE, BIHAR.

FROM

RAI BAHADUR A. N. DAS, O.B.E.,
SECRETARY TO THE BOARD OF REVENUE BIHAR,

To

THE SECRETARY TO THE GOVERNMENT
OF BIHAR, LOCAL SELF-GOVERNMENT DEPARTMENT.

Dated Patna, the 28th September 1939.

SIR,

I AM directed to submit the accompanying report of the Commissioner of Excise on the administration of the Excise Department during the year 1938-39.

2. The total gross revenue of the year was Rs. 1,20,07,000 in round figures out of which the net revenue came to about Rs. 1,06,78,600 showing a decrease of Rs. 2,56,400 over the figures of the preceding year. The decrease occurred under the heads "Country spirit", "*tari*" and '*ganja*' and was mainly due to the introduction of prohibition in the district of Saran.

3. The tree-tax system having been found to have worked well was extended to the whole of the district of Champaran.

4. Another important administrative change was that the hours of sale for country spirit, *pachwai* and *tari* were curtailed in the subdivision of Dhanbad.

5. The cultivation of *ganja* was restricted to the district of Bhagalpur as in the previous year. The total area under cultivation was 150 acres and the quantity of crop produced was 996 maunds 30 seers. The cost price of *ganja* was fixed at Rs. 140 per maund.

6. There was a slight decrease in the number of illicit distillation cases which were 835 against 839 in the previous year. But cases of smuggling, illicit possession and sale of outstill liquor increased from 561 to 589.

7. There were 5 cases of assaults on Excise officers against 9 in the previous year.

8. Total prohibition was introduced in the district of Saran from 1st April 1938. As regards the financial result of prohibition the Government lost the whole of the revenue amounting to Rs. 6,46,542 which they had derived from country spirit, *tari*, *ganja* and *bhang* in 1937-38 from this district. The enhancement of the treasury price of opium in this district from Rs. 100 to Rs. 160 per seer kept the revenue under this head almost steady, i.e., Rs. 19,550 against Rs. 20,952. The economic effect of prohibition on the people was reported to be satisfactory as some of the ex-addicts were said to have been able to save money and raise their standard of living. The public in general were reported to have appreciated the prohibition scheme except the discontented *tari* tapping community, the ex-licensees and their employees who have been thrown out of employment and those addicts with their families who were punished by imprisonment or fine. The Excise officers of Saran district as well as the members of the Congress

organisation preached total abstinence throughout the year. Elsewhere the Excise officers preached temperance.

9. Again no Divisional Commissioner inspected any Sadr excise office. The Board regrets to observe that the Collector of Champaran and the Deputy Commissioner of Ranchi did not inspect their excise offices for the last two years while the Collector of Patna has failed to do so during the last three years. The other District Officers excepting the Collectors of Gaya, Shahabad and Saran are reported to have inspected the Sadr excise offices of their districts during the year under review.

10. The Board desires to express its appreciation of the energy and insight shown by Mr. E. O. Lee, I.C.S., Commissioner of Excise, in the administration of the department and of the good work done by Rai Bahadur Nripendra Nath Das and Khan Sahib Saiyid Muhammad Nawab. It also desires to bring to the notice of Government the names of the officers mentioned in paragraph 80 of the report.

11. A press summary received from the Personal Assistant to the Commissioner of Excise is forwarded herewith.

I have the honour to be,

SIR,

Your most obedient servant,

A. N. DAS,

Secretary.

[Maximum limit—40 pages.]

TABLE OF CONTENTS.

	Paras
SECTION I.—PRELIMINARY ...	1
Laws in force ...	2
Administrative changes ...	3
Total revenue and charges ...	4
Discrepancy between the figures shown by the District Officers and those furnished by the Accountant-General.	5
Receipts : Fluctuations under different heads ...	6
Demand, collections and balance ...	7
Incidence of excise revenue ...	8
Excise charges ...	9
Sliding-scale and auction system of settlements ...	10
Results of settlements for the current year under the auction system up to the 31st May 1939.	11
Selection of sites of liquor shops and local Excise Committees ...	12
Licensing Boards ...	13
SECTION II.—COUNTRY LIQUOR—	
COUNTRY SPIRIT—	
Distillery and outstill areas ...	14
Distilleries and warehouses ...	15
Retail vend licenses in the distillery areas ...	16
Revision of issue strengths of country spirit ...	17
Revision of rates of duty and retail prices of country spirit ...	18
Consumption of country spirit ...	19
Revenue under the contract supply system ...	20
Outstills ...	21
Total revenue from country spirit ...	22
Convictions for drunkenness ...	23
Areas with no country spirit shops ...	24
Temperance and anti-excise movement ...	25
TARI—	
Licenses for retail sale ...	26
The tree-tax system ...	27
Revenue from *tari* ...	28
PACHWAI—	
Licenses for retail sale ...	29
Licenses for home-brewing ...	30
Revenue ...	31
Concessions relating to free home-brewing ...	32
SECTION III.—FOREIGN LIQUOR—	
Consumption ...	33
Licenses for the sale of and revenue from potable foreign liquor ...	34
Rectified spirit ...	35
Medicated wines ...	36
Denatured spirit ...	37

SECTION.—HEMP DRUGS.

	Paras.
GANJA—	
Cultivation of *Ganja* ...	38
Sources of supply—wholesale prices ...	39
Licenses for retail sale ...	40
Rates of duty and retail prices ...	41
Consumption ...	42
Export on payment of duty ...	43
Revenue ...	44
BHANG—	
Collection, storage and supply of *bhang* ...	45
Wholesale prices ...	46
Licenses for retail sale and druggists' permits ...	47
Consumption ...	48
Retail prices ...	49
Revenue ...	50
SECTION V.—OPIUM—	
Licenses and permits ...	51
Consumption ...	52
Retail and Treasury price ...	53
Revenue ...	54
Discouragement of the practice of administering opium to children ...	55
Madak, *chandu* and morphia ...	56
Smuggling and illicit possession and sale of opium ...	57
SECTION VI.—COCAINE—	
Licenses ...	58
Consumption and import ...	59
Illicit use of cocaine and prosecutions ...	60
Disposal of confiscated cocaine ...	61
SECTION VII.—OFFENCES AGAINST THE EXCISE, OPIUM, OPIUM SMOKING, AND DANGEROUS DRUGS ACTS—	
Arrests and prosecutions ...	62
Classification of cases ...	63
Conviction and imprisonment ...	64
Section 68, Act II of 1915 ...	65
Fines and rewards ...	66
Accounts of important cases ...	67
Assault on Excise Officers ...	68
SECTION VIII—Prohibition ...	69
SECTION IX.—GENERAL ADMINISTRATION—	
Tours and inspections: Commissioner of Excise ...	70
Deputy Commissioners of Excise ...	71
Inspector of Distilleries and Warehouses ...	72
Special Excise staff ...	73
Excise Intelligence Bureau ...	74
Standardization of Excise instruments and analysis and examination of samples ...	75
Tours of Superintendents of Excise ...	76
Excise Establishment ...	77
Punishments ...	78
Inspections by Divisional Commissioners and District Officers ...	79
Officers deserving of special mention ...	80

APPENDICES.

APPENDIX A—IMPERIAL RETURNS.

	Pages.
RETURN No. I.—Excise revenue for the year 1938-39 ...	ii to vii
" IA.—Supplementary table showing duty realized ...	viii
" II.—Expenditure ...	ix
III.—Shops and licenses ...	x & xi
IV.—Consumption; rates of duties and prices ...	xii to xv
IVA.—Imports and exports of excisable articles ...	xvi
V.—Incidence of revenue and consumption ...	xviii to xxi

APPENDIX B—PROVINCIAL TABLES.

TABLE No. I.—Demand and actual revenue under the several heads of excisable articles ...	xxiv & xxv
" II.—Arrests, convictions, etc., under the Excise and Opium laws ...	xxvi to xxvii
" III.—Classified statement of offences against the Excise and Opium laws ...	xxviii to xxxi
" IV.—Table showing convictions for drunkenness in the municipal areas in Bihar during 1938-39 and two previous years ...	xxxii & xxxiii
" V.—Statement showing the consumption of country spirit in the various local areas of the province, rates of duty, average strength, etc., etc. ...	xxxiv to xxxvii
" VI.—Statement showing receipts, issues, and balances of spirits in distilleries and excise warehouses ...	xxxviii to xli
" VII.—Sub-heads of *tari* revenue ...	xlii
" VIII.—*Pachwai* home-brewing and special licenses ...	xliii
" IX.—Revenue from different varieties of hemp drugs ...	xliv & xlv
" X.—Stock of *ganja* and *bhang* in district warehouses ...	xlvi
" XI.—Stock account of opium ...	xlvii
" XII.—Statement showing incidence of license fee per gallon L. P. of country spirit and per seer of opium and *ganja* ...	xlviii
" XIII.—Statement showing results of settlements up to the 31st May 1939	xlix
" XIV.—Statement of the vend of spirits and fermented liquors under licenses granted in accordance with rules in Chapter IV of the Excise Manual, Volume III ...	l
" XV.—Statistics of retail vend and consumption of spirits and fermented liquors ...	lii & liii



REFERENCES

(a) Areas in which the Contract Distillery System was in force during 1938-39.

(b) Areas in which no Country Spirit Shop is allowed.

(c) Area in which prohibition has been introduced.

(d) Areas in which the Outstill System was in force during 1938-39.

(a) Patna, Gaya (3,688 sq: miles), Shahabad (2,949 sq: miles), ~~Saran,~~ Champaran (3,270 sq: miles), Muzaffarpur, Darbhanga, Monghyr (3,036 sq: miles), Bhagalpur (3,301 sq: miles) Purnea, Santal Parganas (784 sq: miles), Ranchi (71·5 sq: miles), Manbhum (391 sq: miles), Singhbhum (182 sq: miles)

(b) Portion of Kolhan in Singhbhum

(c) The district of Saran including the whole beds of the rivers Ganges and Gogra from their shore of the Saran side & the whole bed of river Gandak from the shore on the Saran side

(d) The rest of the Province

No. 4004-E / XII—2 of 1939-40.

FROM

E. O. LEE, Esq., I.C.S.,

COMMISSIONER OF EXCISE, BIHAR,

To

THE SECRETARY TO THE BOARD OF REVENUE,

BIHAR.

Dated Patna, the 31st July 1939.

SIR,

I HAVE the honour to submit the following report on the administration of the Excise Department in the province of Bihar for the year 1938-39, along with the prescribed returns. I held charge of the Department throughout the year.

2. Laws in force.—The Bihar and Orissa Excise Act II of 1915, the Opium Act I of 1878, the Bihar and Orissa Opium Smoking Act II of 1928, and the Dangerous Drugs Act II of 1930 with the statutory rules framed under those Acts continued to be the law regulating excisable articles and opium. The Bihar Prohibition Act VI of 1938 was passed by the legislature during the year under review but only sections 1, 3 and 19 of the Act regarding prohibition of advertisements came into force simultaneously with the passing of the Act.

3. Administrative changes.—The following are some of the important changes effected during the year :—

(*a*) Extension of the tree tax system to the whole of the district of Champaran, viz., to the remaining eight police stations, Bagaha, Dhanaha, Shikarpur, Ramnagar, Sikta, Raksaul, Adapur and Ghorasahan.

(*b*) Curtailment in the hours of sale for country spirit, *pachwai* and *tari* in the subdivision of Dhanbad.

(*c*) Introduction of prohibition in the district of Saran with effect from 1st April 1938, in respect of country spirit, *ganja*, *bhang* and *tari* and the extension of the prohibition area from the middle of the year to the whole beds (including diaras) of the rivers Ganges, Gogra and Gandak from their shore on the Saran side up to the high banks of the districts of Patna, Shahabad and to the Tirhut embankment on the opposite side of the districts of Muzaffarpur and Champaran and to the confluence of the rivers Gandak and Ganges up to the high bank of these rivers, with a view to checking smuggling of excisable articles from the neighbouring districts into the district of Saran.

15 Excise.

No. $\frac{4004\text{-E}}{\text{X 11—2 of 1939-40}}$.

FROM

E. O. LEE, Esq., I.C.S.,

COMMISSIONER OF EXCISE, BIHAR,

To

THE SECRETARY TO THE BOARD OF REVENUE,

BIHAR.

Dated Patna, the 31st July 1939.

SIR,

I HAVE the honour to submit the following report on the administration of the Excise Department in the province of Bihar for the year 1938-39, along with the prescribed returns. I held charge of the Department throughout the year.

2. Laws in force.—The Bihar and Orissa Excise Act II of 1915, the Opium Act I of 1878, the Bihar and Orissa Opium Smoking Act II of 1928, and the Dangerous Drugs Act II of 1930 with the statutory rules framed under those Acts continued to be the law regulating excisable articles and opium. The Bihar Prohibition Act VI of 1938 was passed by the legislature during the year under review but only sections 1, 3 and 19 of the Act regarding prohibition of advertisements came into force simultaneously with the passing of the Act.

3. Administrative changes.—The following are some of the important changes effected during the year :—

(*a*) Extension of the tree tax system to the whole of the district of Champaran, viz., to the remaining eight police stations, Bagaha, Dhanaha, Shikarpur, Ramnagar, Sikta, Raksaul, Adapur and Ghorasahan.

(*b*) Curtailment in the hours of sale for country spirit, *pachwai* and *tari* in the subdivision of Dhanbad.

(*c*) Introduction of prohibition in the district of Saran with effect from 1st April 1938, in respect of country spirit, *ganja*, *bhang* and *tari* and the extension of the prohibition area from the middle of the year to the whole beds (including diaras) of the rivers Ganges, Gogra and Gandak from their shore on the Saran side up to the high banks of the districts of Patna, Shahabad and to the Tirhut embankment on the opposite side of the districts of Muzaffarpur and Champaran and to the confluence of the rivers Gandak and Ganges up to the high bank of these rivers, with a view to checking smuggling of excisable articles from the neighbouring districts into the district of Saran.

4. Total revenue and charges.—(Imperial Returns I and II, Appendix A).—The Excise revenue and charges of the province for the last five years are stated below :—

Period.	Revenue.	Charges.	Refunds.	Net revenue.	Percentage of charges.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
1934-35 ..	1,14,97,167	12,29,375	15,080	1,02,52,712	10·69
1935-36 ..	1,21,90,687	12,86,680	28,805	1,08,75,202	10·55
1936-37 ..	1,16,37,119	12,73,593	27,044	1,03,36,482	10·94
1937-38 ..	1,22,17,458	12,64,103	18,144	1,09,35,211	10·34
1938-39 ..	1,20,07,054	12,93,740	34,754	1,06,78,560	10·74
Difference between the year under report and the preceding year.	—2,10,404	+29,637	+16,610	—2,56,651	+0·40

5. Discrepancy between the figures shown by the District Officers and those furnished by the Accountant-General.—The figures of revenue for 1938-39 have been compared with the aggregate furnished by the Accountant-General, Bihar, in his monthly statements, and the result is shown below :—

		Rs.
As returned by District Officers (after deducting refunds)	..	1,19,72,300
As shown by the Accountant-General (after deducting refunds)		1,19,72,428
		+128

The discrepancy is mainly due to adjustments made by the Accountant-General of the amounts relating to recoveries on account of service payments which were not included in the district returns.

6. Receipts—Fluctuation under different heads (Imperial Return I, Appendix A and Provincial table I, Appendix B).—The total collection during the year as shown in paragraph 4 amounted to Rs. 1,20,07,054 against Rs. 1,22,17,458 in the preceding year. The decrease in revenue amounted to Rs. 2,10,404 and was the result of decrease under the heads "Country spirit", "Tari" and "Ganja". The reasons for fluctuation in revenue derived from different excisable articles are discussed in detail under the appropriate heads.

7. Demand, collection and balance (Provincial Table I, Appendix B).—Deducting the advance collection (Rs. 12,76,622) for 1939-40 from the total collection during the year under report and adding thereto the collection for 1938-39 made in advance during the year 1937-38 (Rs. 12,51,016) the actual revenue on account of the year's demand amounted to Rs. 1,19,81,448 against Rs. 1,22,05,254 (after similar adjustment) of the preceding year, showing a decrease of Rs. 2,23,806 or about 1·8 per cent. The unrealized balance at the end of the year was Rs. 27,384 or about 0·22 per cent of the year's demand. The total amount remitted during the year under report was Rs. 15,852.

8. Incidence of Excise revenue (Imperial, Return V, Appendix A).—Column 38 of the Imperial Return V shows for each district as well as for the whole province, the average total excise revenue per head of population which varied from Re. 0·16 in Darbhanga to Re. 0·87 in Singhbhum excepting in Saran where there was prohibition throughout the year. In working out figures for this column the revenue derived from duty on excisable articles exported to States has been left out of calculation. Including such figures the incidence of total excise revenue per head of population on the census figures of 1931 for the whole province works out at 5 annas 11 pies against 6 annas in the preceding year. The figures for 1937-38 for the adjoining presidency and provinces were Bengal 5 annas 0 pie, United Provinces 4 annas 11 pies, Central Provinces 7 annas 2 pies and Orissa 7 annas 1 pie.

9. Excise charges (Imperial Return II, Appendix A).—The total expenditure of the Excise Department amounted to Rs. 12,93,740 against Rs. 12,64,103 during the year 1937-38, an increase of Rs. 29,637. The principal increases occurred under the heads "Cost of opium" (Rs. 21,662), "Contingencies" (Rs. 8,545), "Rewards" (Rs. 6,066), "Other charges" (Rs. 3,859) and "Assignments and Compensations" (Rs. 2,376) while there were decreases in other heads, viz., "Pay of Officers and Establishment" (Rs. 5,404), "Allowances" (Rs. 7,416) and "Construction and repair of buildings" (Rs. 51). The increase under "Cost of opium" was due to a larger quantity of opium being indented from the Ghazipur Factory. The increases under the heads "Contingencies" and "Other charges" were due to the introduction of prohibition in the district of Saran. The increase under "Rewards" was due to the detection of larger number of cases during the year. "Assignments and Compensations" increased on account of larger compensation paid to licensees for closure of shops owing to communal tension. The decrease under "Pay of Officers and Establishment" was due to the fact that two posts of Excise Inspectors were kept vacant and grade promotions were not allowed to some of the Excise sub-inspectors in order to adjust the number of posts in the different grades according to the new sanctioned scale. "Allowances" decreased owing to the reduction in the rates of travelling allowance.

10. Sliding scale and auction system of settlements.—As in the previous year all the excise and opium shops of the province were settled under the auction system with the exception of the distillery liquor shops (including buffer shops) in the Jamshedpur area in the district of Singhbhum and the distillery liquor shop at Kapali in the district of Manbhum which were settled under the sliding scale system.

11. Results of settlements for the current year under the auction system up to the 31st May 1939.—Table XIII in Appendix B compares the results of settlements of excise and opium licenses for the current year under the auction system with those for the year under review: figures up to the 31st May have been shown in both the years. Settlements made for 1939-40 as compared with those for the year under report show a net decrease of Rs. 94,537 in license fees. There was no settlement for year 1939-40 in the district of Saran and in part of the districts of Muzaffarpur, Hazaribagh, Ranchi and Manbhum except opium and foreign liquor licenses and druggists' permits on account of the introduction of prohibition. Increases occurred under the heads "Tari" (Rs. 1,06,958), "Ganja" (Rs. 14,746) and "Opium" Rs. 4,439) while there were decreases under heads "Country spirit" (Rs. 2,08,388), "Pachwai" (Rs. 8,960), "Foreign liquor" (Rs. 3,454), Cocaine, etc." (Rs. 107), and "Bhang" (Rs. 71).

12. Selection of sites of liquor shops and local Excise Committees.—The provisions of sections 30 to 35 of the Bihar and Orissa Excise Act and the rules framed thereunder were duly observed in connection with the settlements of excise licenses for 1939-40.

Local Advisory Committees were formed in November, 1938, for municipal towns excepting the six mentioned in the next paragraph for which licensing boards were constituted and for the rural areas of the Chota Nagpur

Division. The following action was taken on the recommendation of the Advisory Committees regarding the settlement of licenses for 1939-40 :—

Patna	Sites of three *tari* shops were changed.
Gaya	Sites of two *tari* shops were changed.
Champaran	Sites of four *tari* shops were changed.
Muzaffarpur	Sites of three country spirit shops were changed.
Darbhanga	Sites of three *tari* shops were changed.
Bhagalpur	Sites of two *tari* shops were changed.
Santal Parganas	The site of a *tari* shop was changed.
Hazaribagh	Sites of three liquor shops and two *tari* shops were changed.
Ranchi	One outstill was abolished and two branch shops were opened.
Manbhum	Sites of two country spirit shops and three outstills were changed.
Singhbhum	Site of an outstill was changed and one outstill was abolished.

13. Licensing Boards.—Licensing Boards were constituted for all the towns mentioned in Government notification nos. 5327-L. S. -G. and 5329-L. S.-G., dated the 27th May 1924, viz., Patna, Gaya, Muzaffarpur, Darbhanga, Monghyr and Bhagalpur, to exercise, subject to the control of the local Government all the powers and to perform all the duties which are conferred and imposed upon the Collectors by sections 30 and 34 of the Bihar and Orissa Excise Act, 1915, in respect of shops for the retail sale of spirit, *tari* and drugs within their municipal limits. The statement below shows the principal changes effected by the Licensing Boards :—

Patna	The site of a country spirit shop was changed.
Muzaffarpur	Six *tari* shops were abolished, the sites of two *tari* shops were changed.
Monghyr	One liquor shop and one *tari* shop were abolished.
Bhagalpur	One *tari* shop was abolished.

SECTION II.—COUNTRY LIQUOR.

(*Imperial Tables I, III, IV, IVA and V, Appendix A, pages ii to vii and x to xx, and Provincial Tables IV and V, Appendix B, pages xxxii to xxxvii.*)

COUNTRY SPIRIT.

14. Distilleries and outstill areas.—During the year under report the contract distillery system and the outstill system were both in operation in the districts of Gaya, Shahabad, Champaran, Monghyr, Bhagalpur, the Santal Parganas, Ranchi, Manbhum and Singhbhum. The districts of Hazaribagh and Palamau were wholly under the outstill system. Prohibition was introduced in the district of Saran, with effect from the 1st April 1938, and no country spirit shop was settled in Saran during the year. The contract distillery system of supply prevailed in the remaining four districts. The map attached to the report shows by the distinctive markings the areas under the distillery and the outstill systems, respectively, as well as those where country spirit shops were not allowed.

15. Distilleries and Warehouses.—The contracts for the wholesale supply of country spirit which were entered into for three years, with effect from the 1st April 1937, continued in force during the year. The statement below

gives the details of spirit manufactured in the distilleries owned by the contractors and of the quantities issued under bond during the year 1938-39 :—

Name of contractor.	Distilleries owned by them.	Quantity manufactured (in L. P. gallons).	Number of warehouses fed by each distillery.	Total quantity issued on payment of duty from the bonded warehouses (in L. P. gallons).
1. Khan Bahadur Chaudhury Muhammad Buksh.	Manpur (Gaya).	221318·6	14	187564·6
2. Cawnpur Sugar, Works, Limited.	Marhourah (Saran).	347023·2	10	105075·0
3. Khan Bahadur Habibur Rahman.	Sultanganj (Bhagalpur).	418488·7	13	161208·1
4. Messrs. Lakshmi Narain and Ram Narain.	Mankatha (Monghyr).	90543·8	13	88521·2
5. Messrs. Lakshmi Narain and Ram Narain.	Ranchi (Ranchi).	98458·4	3	105455·5
Total ..	..	..	53	647824·4

Note.—The vast difference between the quantities manufactured in the Marhourah and the Sultanganj distilleries and those issued on payment of duty from the bonded warehouses is due to the fact that a large quantity of spirit was utilized in the Marhourah distillery for the manufacture of denatured spirit which the distillers supplied to this province as well as exported to other provinces and that export of country spirit was made from the Sultanganj distillery to Assam where the distiller held the contract for the wholesale supply of country spirit.

19901·5 L. P. gallons of country spirit were exported to Orissa from the Manpur distillery during the year. 266570·6 L. P. gallons were exported from the Sultanganj distillery to Assam. 53 bonded warehouses worked during the year against 57 in the preceding year. 5 werehouses in the district of Saran were closed on account of the introduction of prohibition while the warehouse at Madhepura which was closed down in the year 1934 on account of floods was re-opened from the 1st July, 1938.

16. Retail vend licenses in the distillery areas.—The number of licenses for the retail vend of country spirit in the distillery area was 885 against 994 in the preceding year. Besides the shops in the district of Saran which were all closed owing to the introduction of prohibition, 5 shops in the Patna district were abolished as their sites were objected to by the Licensing Board or the public and no alternative suitable sites could be found for them and one shop was closed as it was situated within the diara area to which prohibition was extended under Government notification no. 6123-L.S.-G., dated the 4th November, 1938 ; one shop each in the districts of Muzaffarpur, Darbhanga and Monghyr was abolished as they were considered unnecessary ; and six shops in the Kasba thana in the district of Purnea were abolished as a measure of temperance.

17. Revision of issue strengths of country spirit.—There was no revision of issue strengths during the year under report.

18. Revision of the rates of duty and retail prices of country spirit.—The rates of duty and the retail prices of country spirit remained the same as in the previous year

19. Consumption of country spirit.—The total quantity of country spirit issued from the bonded warehouses on payment of duty was 647,824·4 L.P. gallons against 719,863·8 L.P. gallons in the preceding year. Out of the total decrease of 72,039·4 L.P. gallons the prohibition in the district of Saran alone accounted for the decrease of 52,826·2 L.P gallons. Besides this there

was decrease in consumption in all the districts except in the districts of Shahabad, Champaran and Singhbhum. The decrease was heavy in Patna (4,903·5 L.P. gallons), Gaya (7,692·6 L.P. gallons) and Purnea (16,247·7 L.P. gallons). The decrease in Patna was due partly to abundance of *tari* and partly to the abolition of six country spirit shops during the year under report, while the decrease in Gaya was a natural reaction from the heavy increase in consumption which had taken place in 1937-38, owing to the reduction at that time of the retail prices of country spirit. Heavy floods in the beginning of the year which ruined the jute crop and other staple crops resulting in economic distress as well as the closure of six country spirit shops were responsible for the heavy decrease in consumption in Purnea. The decrease in other districts is small and calls for no special comment. Heavy increase occurred in the districts of Shahabad (3,296·1 L.P. gallons) and Singhbhum (12,230 L.P. gallons). The increase in Shahabad was due to the opening of the cement and paper factories at Dehri and the stone-cutting work at Damarkhar, while the increase in the district of Singhbhum was attributed to the better economic condition of the people of the Jamshedpur industrial area.

20. Revenue under the contract supply system.—The total revenue from the distillery system amounted to Rs. 30,95,417, viz., Rs. 12,19,947 from license fees and Rs. 18,75,470 from duty against Rs. 33,79,434, viz., Rs. 12,54,825 from license fees and Rs. 21,24,609 from duty in the preceding year. There was a total decrease of Rs. 2,84,017 of which the prohibition in the district of Saran accounted for the decrease of Rs. 2,80,986. Besides this, decrease occurred in all the districts except in the districts of Shahabad, Champaran, Bhagalpur, Manbhum and Singhbhum. Heavy decreases in Patna (Rs. 16,720), Monghyr (Rs. 8,971) and Purnea (Rs. 31,011) are due to decrease in consumption. The decrease in Muzaffarpur (Rs. 8,081) was partly due to the settlement of shops at low fees and partly to small receipt of advance fees on account of the abolition of shops in the Hajipur subdivision where prohibition was introduced from the 1st April, 1939. The decrease in Ranchi (Rs. 8,847), in certain areas of which district prohibition was introduced from the same date, was due to loss of advance fees of the shops within the prohibited area which were closed down. Heavy increase in revenue occurred in the district of Shahabad (Rs. 26,233) and Singhbhum (Rs. 51,102). Increased consumption in both the districts accounted for the increase in revenue. Columns 23 to 25 of the Imperial Return V, Appendix A show for each district the incidence of taxation per L.P. gallon of country spirit for license fees and duty. The incidence was the highest in Manbhum (5·83) and the lowest in Champaran (3·57).

21. Outstills.—The total number of licenses issued during the year was 803 against 807 in the preceding year. One shop each in the district of Monghyr and Ranchi and 2 in the district of Manbhum were abolished as unnecessary. The total revenue derived from license fees only amounted to Rs. 34,07,447 against Rs. 31,40,592 in the previous year there being an increase of Rs. 2,66,855.

22. Total revenue from country spirit.—The total revenue from country spirit amounted to Rs. 65,02,864 against Rs. 65 20,026, there being a decrease of Rs. 17,162. The incidence per head of population was Re. 0-3-2 against the same figure in 1937-38.

23. Convictions for drunkenness.—Provincial Table IV, Appendix B, shows the number of persons convicted for drunkenness in the various municipal towns as well as the proportion per 10,000 of the population. The number of such convictions increased greatly in Dinapore, Monghyr, Jamalpur, Purnea and Ranchi. As stated in the previous year's reports the fluctuations are not a reliable index of increase or decrease in drunkenness as the figures for any particular area depend on the activity of the local police during the year.

24. Areas with no country spirit shops.—As in the previous year the major portion of the Kolhan in Singhbhum was kept free from spirit shops. The number of cases detected in this area totalled 66, viz., 35 illicit distillation cases, 28 cases of illicit manufacture of *pachwai* and 3 cases of illicit sale of *pachwai* against 90 cases in the preceding year.

25. Temperance.—There was no organized temperance movement in any of the districts during the year under report except that the Missionaries, the Congress workers and other political organisations occasionally preached temperance among the people and tried to wean them from the evil habit of excessive drinking. In the district of Saran however prohibition propaganda was carried on by the Congress organisation by means of a motor van equipped with a loud speaker and a magic lantern with slides which the Government provided for the purpose. Suitable literature on temperance was also broadcast.

TARI.

26. Licenses for retail sale.—The number of licenses for the retail sale of *tari* was 8,943 against 11,063 in 1937-38. The decrease in the number of license was due to abolition of *tari* shops in the district of Saran due to prohibition. Three licenses were issued in the district of Ranchi for the sale of unfermented *tari* against two in the previous year.

27. Tree-tax system.—The tree-tax system, which was found to have worked very well in several districts, was extended from the 1st April, 1938, to the whole of the district of Champaran. The rates of the tree tax were the same as in the previous year.

The statement below gives the comparative figures of trees tapped in the tree tax areas and revenue derived from *tari* in the districts where the tree-tax system is in force.

Name of district.	Number of trees tapped. 1937-38. Palmyra.	Date.	1938-39. Palmyra.	Date.	Revenue. 1937-38. License fee for non-tree-tax area.	License fee for tree-tax area.	Tree tax.	Total.	1938-39. License fee for non-tree-tax area.	License fee for tree-tax area.	Tree tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ..	95,760	70,881	108,998	56,636	..	71,478	3,77,080	4,48,558	..	72,599	4,02,942	4,75,541
Gaya ..	66,103	107,395	77,745	108,335	..	36,927	3,48,446	3,85,373	..	36,709	3,84,181	4,20,890
Shahabad ..	18,367	15,472	19,057	14,140	15,786	23,571	60,682	1,00,039	32,026	22,835	59,106	1,13,967
Saran ..	78,258	32,438	..	..	..	50,089	1,92,533	2,42,622	..	12	..	12
Champaran ..	29,133	30,962	33,104	32,175	8,829	21,269	92,663	1,22,761	..	25,656	1,01,409	1,27,065
Muzaffarpur ..	96,795	107,779	107,316	102,230	..	81,998	4,16,383	4,98,381	..	63,996	4,01,995	4,65,991
Darbhanga ..	56,205	84,424	57,221	84,674	..	40,474	2,29,782	2,70,256	..	39,599	2,68,024	3,07,623
Monghyr ..	31,729	46,443	33,594	48,337	..	44,450 *979	1,51,056	1,96,485	..	41,917 *845	1,54,630	1,97,392
Bhagalpur ..	11,866	18,958	11,449	17,379	3,308	15,593	59,839	78,740	3,548	17,046	53,852	74,446
Total ..	484,216	514,752	448,484	463,906	27,923	3,86,828	19,28,464	23,43,215	35,574	3,21,214	18,26,139	21,82,927

*Rent of tari (Khalsa) trees.

28. Revenue from *tari*.—The total revenue amounted to Rs. 22,63,627 (Rs. 4,36,638 license fees for vend of fermented *tari*, Rs. 5 license fees for sale of unfermented *tari*, Rs. 845 from rent of tari trees and Rs. 18,26,139 from tree tax) against Rs. 24,28,785 (Rs. 4,99,327 license fees for vend of fermented *tari*, Rs. 15 license fees for sale of unfermented *tari*, Rs. 979 from rent of *tari* trees and Rs. 19,28,464 from tree tax) in 1937-38. The decrease was mainly due to abolition of *tari* shops in the district of Saran.

PACHWAI.

29. Licenses for retail sale.—The total number of licenses issued during the year under report for the retail sale of *pachwai* was 445 against 449 in 1937-38. The decrease in the number of licenses by 4 was due to the abolition of 3 licenses in Manbhum and 1 license in Hazaribagh.

30. Licenses for home-brewing.—The total number of home-brewing licenses issued for the year was 2,182 against 3,029 in 1937-38. These licenses were issued in the districts of Champaran, Bhagalpur and Purnea. There was increase in Champaran from 141 to 144 and decreases in Bhagalpur from 226 to 212 and in Purnea from 2,662 to 1,826. Seventeen special licenses for the manufacture of *pachwai* on festive occasions were issued in the district of Ranchi during the year against 18 in 1937-38.

31. Revenue.—The total receipts from *pachwai* amounted to Rs. 2,21,361 (Rs. 2,19,160 from retail licenses, Rs. 2,192 from home-brewing licenses for the whole year and Rs. 9 from special licenses) against Rs. 1,93,396 (Rs. 1,90,361 from retail licenses, Rs. 3,026 from home-brewing licenses for the whole year and Rs. 9 from special licenses) in 1937-38. The increase in revenue is due to the settlement of shops at higher fees.

32. Concessions relating to free home-brewing.—The concession enjoyed by the aboriginals for free home-brewing of pachwai remained unchanged during the year under report.

SECTION III.—FOREIGN LIQUOR.

(*Imperial Tables I, IA, III, IV and IVA of Appendix A and Provincial Tables XIV and XV of Appendix B.*)

POTABLE FOREIGN LIQUOR.

33. Consumption.—The quantities of potable foreign liquor of different kinds, imported as well as India-made, sold in licensed shops, have been shown in Imperial Table IV and Provincial Tables XIV and XV, appended to this report. The total quantities of oversea foreign liquor, consumed in this province, were 12,375 gallons of spirit, 3,575 gallons of wine and 73,725 gallons of beer against 13,235 gallons, 4,467 gallons and 77,789 gallons respectively, in 1937-38, while quantities of India-made foreign liquor consumed were 6,423 gallons of spirit and 3,555 gallons of beer against 4,802 and 11,583 gallons, respectively, in the preceding year. These figures do not represent the actual consumption of foreign liquour in this province, as many private cosumers and bona fide clubs, who are not required to take out licenses for sale of liquor to members for consumption on the premises and who are treated as private persons, obtain their supplies direct from other provinces. No definite information of the quantities so consumed is available. No India-made potable foreign liquor was manufactured in this province. The bulk was imported from the distilleries and bonded warehouses and from the holders of "Sale to Trade" licenses in Bengal. Small quantities were also imported from the distilleries and bonded warehouses in the United Provinces, while beer was imported mainly from the Punjab breweries.

Due to the comparatively high price, foreign liquor showed no sign of any competition with country spirit in any of the districts. The use of foreign liquor was confined mainly to Europeans, Anglo-Indians and a limited number of well-to-do classes of Indians.

34. Licenses for the sale of and revenue from potable foreign liquor.—The total number of licenses of different kinds for the sale of potable foreign

liquor other than commercial spirits (which, besides rectified spirit and denatured spirit, include medicated wine also) was 225 against 221 in the preceding year. Fourteen new licenses were issued during the year, viz., 1 " Sale to Trade " license in the district of Patna, 4 " On and Off " licenses (1 in each of the districts of Santal Parganas and Ranchi and 2 in the district of Patna), 7 " Off " licenses (1 in each of the districts of Shahabad, Darbhanga and Bhagalpur and 4 in the district of Patna), 2 " Hotel and Restaurant " licenses (1 in each of the districts of Patna and Shahabad); while 10 licenses were abolished, viz., 1 " On and Off " license in the district of Purnea, 3 " Off " licenses (1 in the district of Champaran and 2 in the district of Singhbhum), 4 " Hotel and Restaurant " licenses (1 in the district of Ranchi and 3 in the district of Darbhanga), 2 " Railway Refreshment Room " licenses (1 in each of the districts of Muzaffarpur and Monghyr).

The revenue from potable foreign liquor during the year amounted to Rs. 1,40,535 (Rs. 76,238 from duty and Rs. 64,297 from license fees) against Rs. 1,09,283 (Rs. 42,405 from duty and Rs. 66,878 from license fees) in the preceding year. The increase in the revenue was firstly due to the fact that the amount of duty, relating to the export of India-made foreign liquor from the distilleries and bonded warehouses in Bengal during the year 1937-38, was transferred to this province during the currency of the year under report, and secondly due to the increase in consumption of India-made foreign liquor in the district of Saran where prohibition of other excisable articles was in force.

COMMERCIAL SPIRIT.

35. Rectified spirit.—The number of licenses for retail sale of rectified spirit issued during the year was 233 against 277 in the year 1937-38. The revenue from rectified spirit amounted to Rs. 7,636 (Rs. 953 from license fees and Rs. 6,683 from duty) against Rs. 5,916 (Rs. 576 from license fees and Rs. 5,340 from duty) in the preceding year. The increase in revenue is due to the increase in consumption in the manufacture of spirituous medicinal and toilet preparations in the districts of Patna and Monghyr.

36. Medicated Wine.—The number of medicated wine licenses issued during the year was the same, i.e., 53, as that of the preceding year. The revenue from the medicated wine amounted to Rs. 3,150 from license fees against Rs. 3,099 in the year 1937-38. The revenue from duty on Mritasanjibani, which is the only variety of medicated wine manufactured in this province, came down to Rs. 16,381 during the year against Rs. 27,700 in the preceding year. The decrease in revenue from Mritasanjibani is due to the discontinuation of the manufacture of Mritasanjibani at the Mankatha distillery from the beginning of the year under report.

37. Denatured spirit.—The licenses for the manufacture of denatured spirit at the distilleries at Ranchi, Mankatha, Marhoura and Manpur were renewed during the year with the old licensees of the previous year, i.e., the proprietors of the distilleries. The following statement gives details of stock in bulk gallons in the distilleries in the year under report :—

Distillery.	Balance on 1st April 1938.	Quantity manufactured in 1938-39.	Quantity issued in 1938-39.	Wastage.	Balance on 1st April 1939.
1	2	3	4	5	6
Ranchi	749·0	3,215·1	3,590·0	164·5	209·6
Mankatha	187·8	3,080·6	2,688·0	47·9	532·5
Manpur	455·8	7,214·3	7,122·0	79·4	468·7
Marhourah	32,533·7	150,923·7	150,250·0	808·6	32,398·8

The number of wholesale licenses issued during the year was 8 against 5 in the preceding year. 562 licenses for the retail sale and 59 for the possession in excess of the limit of retail sale were issued against 508 and 58 respectively in the year 1937-38. The total quantity of denatured spirit sold was 48,973 gallons against 44,103 gallons in the preceding year. A part of the total quantity consumed was imported from Calcutta and Asansol in Bengal but the greater part was of local manufacture. The revenue from license fees amounted to Rs. 24,842 against Rs. 23,293 in the preceding year.

The use of denatured spirit is gradually increasing as fuel for domestic use as well as for the manufacture of varnish and other industrial purposes. No case of denatured spirit having been used as an intoxicant came to light in any of the districts.

SECTION V.—HEMP DRUGS.

(*Imperial Tables I, III, IV, Appendix A, pages ii to vii and x to xv and Provincial Tables X, Appendix B, page xlvi.*)

GANJA.

38. Cultivation of *ganja*.—With a view to exercise effective control over the production of *ganja*, the cultivation and the manufacture of the drug were carried on in the district of Bhagalpur as in the last year in an area within a radius of 8 miles from the Bhagalpur cutchery. Six licenses were issued for the cultivation of *ganja*. The total area under cultivation during the year was 150 acres and produced a crop of 996 maunds 30 seers of *ganja* of which 619 maunds 10 seers was flat and 377 maunds 20 seers was of the round variety. This quantity together with a balance of 78 maunds 17 seers of flat *ganja* of the previous year's stock is expected to be sufficient to meet the demands of this province and of Orissa during the year 1939-40. The quality of *ganja*, both flat and round, produced and manufactured, was examined and tested by forming two " Testing Boards "—one in the district of Bhagalpur and the other in Manbhum, with some licensed vendors and veteran *ganja* smokers of the places and was declared to be of good quality. The cost price of *ganja* in the year under report was fixed at Rs. 140 per maund both for the flat and the round variety.

39. Sources of supply—wholesale prices.—Five maunds of Naugaon *ganja* were imported from Bengal into the districts of Muzaffarpur (3 maunds) and Purnea (2 maunds) mainly for supply to the vendors from Nepal. All the districts of the province were supplied with *ganja* grown in the province.

The wholesale prices at which *ganja* was sold by the goladars to the retail vendors are shown in column 28 of the Imperial Return IV. The prices were fixed after calling for tenders. The rate was the highest in Singhbhum, i.e., Rs. 5-12-0 to Rs. 6-4-0 a seer and the lowest in Gaya, i.e., Rs. 4 to Rs. 4-4-0 a seer.

40. Licenses for retail sale.—The number of licenses for the retail sale of *ganja* in the year under report was 1,066 against 1,136 in 1937-38. All the 71 shops in the district of Saran were abolished due to the introduction of prohibition in that district with effect from 1st April 1938. Two shops—one each in the districts of Muzaffarpur and Darbhanga—were also abolished. Out of 77 sanctioned number of *ganja* shops in the district of the Santal Parganas, all the shops could be settled during the year under report to meet the local demand and thus there was an increase in the number of shops by 3 as compared with the number of shops of the previous year.

41. Rate of duty and retail prices.—A uniform rate of duty and retail price, i.e., Rs. 35 and Rs. 70 per seer respectively prevailed in the province during the year under report except in shops on the Nepal border where the price was Rs. 60 per seer.

42. Consumption.—The total quantity of *ganja* issued on payment of duty was 28,746 seers against 32,506 seers in 1937-38. Consumption increased

in the districts of Gaya, Shahabad, Manbhum and Singhbhum and decreased in the rest of the districts of the province. The increase was large in the district of Shahabad (147 seers) which is mainly due to competition amongst the retailers and also on account of the attraction of customers from the bordering districts of the United Provinces where the retail price of the drug was comparatively high. The decrease was large in the district of Monghyr (250 seers), Bhagalpur (264 seers), Purnea (708 seers), Hazaribagh (220 seers) and Ranchi (111 seers). The decrease in Monghyr and Hazaribagh was due to general depression in the economic condition of the consumers. The decrease in Bhagalpur was due to floods in the North-Gangetic area of the district and communal rioting in the town of Bhagalpur. The decrease in Purnea was due to the failure of the jute crop, floods and the social uplift movement. The decrease in Ranchi was due to the economic distress and to restriction in issues in March, 1939, due to the enhancement in the rates of duty and retail price with effect from 1st April 1939.

43. Export on payment of duty.—1,390 seers of *ganja* were exported to Nepal on payment of duty (Rs. 25,400) against 1,103 seers (duty Rs. 22,060) in 1937-38.

44. Revenue.—The total revenue from *ganja* amounted to Rs. 1,798,037 (Rs. 7,60,379 from license fee, Rs. 10,12,258 from duty on issues to retail shops within the province and Rs. 25,400 from duty on export) against Rs. 19,07,128 (Rs. 7,48,049 from license fees, Rs. 11,37,019 from duty on issues to retail shops within the province and Rs. 22,060 from duty on export) in 1937-38. The incidence of taxation during the year was Rs. 61·0 per seer (license fees Rs. 26·0 and duty Rs. 35·0) against Rs. 58·0 per seer (license fees Rs. 23·0 and duty Rs. 35·0) in 1937-38.

BHANG.

45. Collection, storage and supply of *bhang*.—The contract for the exclusive privilege of collection, storage and wholesale supply of *bhang* in the province continued with Babu Lachman Prasad Choudhury. During the year he collected 648 maunds, 18 seers and 13 chattacks of *bhang* in the district of Purnea and the whole quantity was stored in the Central *gola* at Bhagalpur which had a previous balance of 76 maunds, 21 seers and 11 chattacks. The drug was supplied to the warehouses of this province as well as to the provinces of Bengal, Assam and Orissa and the Mayurbhanj State in Orissa. The quality of *bhang* issued under bond to wholesale dealers of this province was 263 maunds and 30 seers against 242 maunds and 20 seers of the preceding year, while 225 maunds of the drug was exported under bond to Bengal against 220 maunds in the previous year. 36 seers of *bhang* was exported to the province of Assam on payment of duty in that province against 1 maund 22 seers in the previous year. 100 maunds of *bhang* was exported to Orissa against 105 maunds in the previous year. 6 maunds of *bhang* was exported to Mayurbhanj State in Orissa during the year.

46. Wholesale price.—The contract rate for the supply of *bhang* to the *goladars* of this province was Rs. 4 per maund as in the preceding year. The wholesale price charged by the *goladars* to the retail vendors ranged between Rs. 12-8-0 and Rs. 20-0-0 per maund in all the districts except Ranchi where it was Rs. 30-0-0 per maund.

47. Licenses for retail sale and druggists' permits.—361 licenses for the retail sale of *bhang* were issued during the year against 364 in the preceding year. There was decrease in licenses by 3 due to the introduction of prohibition in Saran. The number of druggists' permits issued during the year was 104 against 102 in the previous year.

48. Consumption.—The total quantity of *bhang* issued on payment of duty to the retail vendors of the province during the year was 10,319 seers against 9,761 seers in the preceding year. Consumption increased in Patna, Shahabad, Bhagalpur, Manbhum and Singhbhum. The incidence of consumption per thousand of population was 5·1 chattacks against 4·8 chattacks in the preceding year.

49. Retail price.—The maximum retail price of *bhang* during the year was Rs. 7-8-0 per seer in all the districts of the province south of the Ganges and it was Rs. 5 per seer in the North-Gangetic districts.

50. Revenue.—The total revenue from *bhang* during the year amounted to Rs. 65,922 (Rs. 35,065 from license fees and Rs. 30,857 from duty) against Rs. 61,196 (Rs. 32,223 from license fees and Rs. 28,973 from duty) in the preceding year. The incidence of revenue from *bhang* per thousand of population was Rs. 2-0-6 against Re. 1-14-2 in the preceding year.

SECTION V.—OPIUM.

(Imperial Tables I, III, and IV, Appendix A.—pages ii to vii and x to xv.)

51. Licenses and permits.—The total number of licenses issued during the year for the retail sale of Excise opium was 399 as compared with 408 in 1937-38. No new shop for the retail sale of opium was opened during the year. Six shops were abolished in the district of Saran due to the introduction of prohibition with effect from 1st April 1938. One each in the districts of Muzaffarpur and Darbhanga was abolished, one shop remained unsettled in the district of Shahabad. The number of druggists' permit issued under the opium and the dangerous drugs rules was 176 and 194, respectively.

52. Consumption.—The total quantity of opium issued during the year to shops within the province was 8,299 seers against 8,410 seers in 1937-38. Consumption decreased in the districts of Saran, Muzaffarpur, Darbhanga, Bhagalpur, Purnea and Ranchi and increased in the remaining districts of the province. The decrease was heavy in the districts of Saran (92 seers), Purnea (262 seers) and Ranchi (49 seers). Decrease in Saran was due to the closure of 50 per cent shops on the introduction of prohibition, to the reduction of the limit of retail sale and possession from 1½ tola to ½ a tola, to the enhancement in the retail selling price of the drug from Re. 1-4-0 to Rs. 2 per tola with effect from 1st April 1938, and to registration of opium-eaters. Decrease in Purnea was due to failure of the jute trade, flood and social uplift movement. Decrease in Ranchi was attributed to increased economic distress of the people and restriction in issues in the month of March 1939, as the rate of duty and retail price were raised from Rs. 90 to Rs. 140 and Rs. 100 to Rs. 160 per seer respectively with effect from 1st April 1939. Increase in Shahabad was attributed to the growth of industrial centres, namely the opening of cement and paper factories at Dehri and stone cutting work at Damarkhar, and attraction of customers from the United Provinces on account of lower retail prices of the drug in the district. Increase in the Santal Parganas was due to the fact that customers from Bengal visited the bordering shops of the district and purchased the drug which sold cheaper in the district. Increase in Singhbhum was due to better economic condition of the people at Jamshedpur industrial areas. Fluctuations in the remaining districts were nominal.

53. Retail and treasury price.—The retail and treasury price of opium remained the same as in the previous year (i.e., Rs. 100 peer seer) except in the district of Saran where it was raised to Rs. 160 with effect from 1st April, 1938, due to the introduction of the prohibition of other drugs and of drink. The cost price of opium was reduced from Rs. 19-7-0 to Rs. 19-4-0 a seer with effect from 1st April 1938.

54. Revenue.—The total receipt from opium amounted to Rs. 8,39,540 (Rs. 84,700 from license fees and Rs. 7,54,840 from treasury price) against

Rs. 8,34,865 (Rs. 78,080 from license fees and Rs. 7,56,785 from treasury price) in 1937-38. Slight increase in revenue is attributed to settlement of shops at higher fees.

55. Discouragement of the practice of administering opium to children.—The practice of administering opium to children is rare in this province. It existed to some extent amongst the labouring classes of the districts of Hazaribagh and Palamau only. The practice is, however, dying out with the advancement of knowledge in sanitation and health. The Excise staff as well as the staff of the Public Health and the Education Departments during the course of their tour explained to the rural people as well as to the labourers in the industrial centres the harmful physiological effects of this evil practice upon children.

56. Madak, Chandu and Morphia.—The habit of smoking prepared opium prevailed to a certain extent in most of the districts, but it is confined to the towns and the important centres of trade. The total number of opium-smokers on 31st December 1931, when the registers of opium-smokers were finally closed, was as many as 4,071 in the province. The number came down to 2,820 towards the close of the year. The fluctuation is due to death in the majority of cases and to the change of residences in a very few cases.

There is no indication of the use of morphia as a substitute for opium as an intoxicant.

57. Smuggling and illicit possession and sale of Opium.—Twenty cases of smuggling and illicit possession and sale of opium were detected during the year under report against 9 in the preceding year. Five out of these were cases of smuggling of crude opium from Nepal and the remaining 15 were cases of illicit possession and sale of treasury opium. The corresponding numbers of such cases in the previous year had been 8 and 1, respectively. The aggregate quantity of Nepal opium seized during the year was 6 seers 6 chhataks $2\frac{3}{4}$ tolas against 10 chhataks $3\frac{1}{2}$ tolas seized in the previous year. The treasury opium seized during the year weighed 1 seer 10 chhataks 3 tolas against $\frac{1}{4}$ tola in the foregoing year.

Due to the promulgation of prohibitory orders on the cultivation of the poppy in Nepal, the import of crude opium from that territory had practically ceased. Only stray cases of individual possession of small quantities of Nepal opium by opium consumers coming from across the Nepal territory were detected in the past few years. After a lull of several years, 2 cases of smuggling of Nepal opium were detected in the province during the year under report in which the seizures were large enough to be viewed with suspicion. The contraband was being sent to Assam and was seized en route in the district of Purnea. Attempts were made to ascertain as to how such large quantities of opium could be available in Nepal but no definite information could be had on this point. It is suspected that clandestine cultivation of poppy exists in the Nepal territory and that the opium seized was the produce of such clandestine cultivation.

Of the 15 treasury opium cases detected during the year under report, 1 was detected at Mokameh in the district of Patna in which a Chinaman was caught in the 18-Down train with 6 chhataks 3 tolas of opium and $1\frac{1}{4}$ tolas of *chandu*, 1 was detected in the 101-Up train between Bhabua and Durgauti railway stations in the district of Shahabad in which one Hedayatullah was found carrying 2 chhataks and $\frac{1}{8}$ tola of treasury opium from Mohania (Shahabad) to Benares, 1 was detected at Darbhanga in which the accused arrested was a servant of some licensed vendor who finding it difficult to take issue of $\frac{1}{2}$ seer cake of opium from the treasury had purchased $\frac{1}{4}$ seer of treasury opium from some other licensed vendor to replenish his stock, 1 was detected at Tandwa (district Gaya) in which the accused used to sell treasury opium clandestinely at his house, and 3 were detected in the Gaya town. In the last mentioned 3 cases the accused persons used

regularly to hawk treasury opium in the Gaya town. The remaining 8 cases were cases of individual possession of small quantities of treasury opium for private consumption.

SECTION VI.—COCAINE.

(Imperial Tables I, III, and IV, Appendix A, pages ii to vii and x to xv.)

58. Licenses.—The transactions in cocaine and its preparations were conducted under licenses in Form No. D. D. 2, as in the last year, which included sales on presciption of other dangerous medicinal drugs also. 147 such licenses were issued during the year against 140 in 1937-38. 11 new licenses were issued three in the district of Hazaribagh, two each in the districts of Champaran, Monghyr and Palamau, and one each in the districts of Darbhanga and Ranchi. Two licenses in the district of Gaya and one each in the districts of Muzaffarpur and Manbhum were not renewed this year.

59. Consumption and import.—The total quantity of cocaine sold under retail licenses amounted to 1 lb. 15 ozs. and 305 grains against 1 lb. 9 ozs. 297 grains in the previous year. A statement showing import, consumption and stock of cocaine during the year 1938-39 including figures for hospitals and dispensaries is given below :—

	Lbs.	ozs.	Drs.	Grs.
(1) Stock at the beginning of the year ..	3	13	10	5
(2) Imported	4	12	5	8
Total ..	8	9	15	13
(3) Consumed	4	7	9	4
(4) Exported	0	1	5	16
(5) Stock at the end of the year ..	4	1	0	20

60. Illicit use of cocaine and prosecutions:—Six persons were arrested during the year under report for illicit possession and sale of cocaine against 18 in the previous year. Two out of these were convicted and proceedings were dropped against 4 for want of evidence. The number of persons convicted for similar offences in the previous year was 5. The aggregate quantity of cocaine seized was $5\frac{3}{4}$ drams against 3 ounces 15 drams 12 grains in the preceding year.

The habit of illicit use of cocaine is gradually declining in the province and smugglers engaged in the illicit traffic in this drug now do not find the market as extensive and profitable as it used to be some years before. Some of the tenacious cocaine traffickers who are still sticking to this business were in jail during the year under report and the movements of those then at large were kept under close watch by the Excise staff.

61. Disposal of confiscated cocaine.—No confiscated cocaine was in stock at the beginning of the year and no quantity was received for sale during the year under report. All cocaine that was seized during the year was found unfit for medical use and was destroyed.

SECTION VII.—OFFENCES AGAINST THE EXCISE, OPIUM, OPIUM SMOKING AND THE DANGEROUS DRUGS ACTS.

(Provincial Tables II and III, Appendix B, pages XXVI to XXXI.)

62. Arrests and prosecution.—Out of the 3,659 persons arrested during the year under report for offences under the Excise, the Opium, the Opium Smoking and the Dangerous Drugs laws, 3,527 were sent up by Excise Officers and the remaining 132 by Police Officers. The corresponding numbers in the year 1937-38 had been 3,302, 3,193 and 109 respectively.

63. Classsification of cases:—835 cases of illicit distillation of liqour were detected during the year under review against 839 in the previous year. The number of such cases decreased during the year in the districts of

Bhagalpur (21 against 34), Santal Parganas (157 against 229), Ranchi (11 against 54), Manbhum (26 against 32) and Singhbhum (55 against 65). The decrease was chiefly due to the failure of the *Mahua* crop in some parts of these districts and partially to the detection of a large number of such cases in the previous year which acted as a deterrent.

589 cases of smuggling, illicit possession and sale of outstill liquor were detected during the year under report against 561 in the preceding year.

The total number of *ganja* and *bhang* cases (including that of smuggling of *ganja* from Nepal) detected during the year was 1,021 against 609 in the year 1937-38. Out of these 460 cases (against 10 in the previous year) were detected in the district of Saran where the possession and sale of excisable articles were prohibited from the 1st April 1938. *Ganja* and *bhang* seized during the year weighed 1 maund 14 seers 1 chhatak 2½ tolas and 28 maunds 32 seers 12 chhataks against 1 maund 11 seers 2 chhataks 2½ totals and 11 maunds 7 seers 4 chhataks, respectively in the previous year.

219 *tari* cases and 575 *Pachwai* cases were detected during the year under report against 125 and 611, respectively, in the foregoing year. Out of the 219 *tari* cases 159 were detected in the district of Saran. The number of such cases detected in that district in the year 1937-38 was 4 only.

During the year under review, the Excise staff also detected 176 cases of illicit importation of rebated goods from Nepal under the Land Customs Act and the articles seized in these cases were 907 yards of Japanese cloth and 136 boxes of unbanderolled matches.

The remaining 190 cases detected during the year related to illicit possession and sale of opium, cocaine and *madak* and to illicit cultivation of poppy and hemp plants.

64. Conviction and imprisonment.—Out of the 3,659 persons prosecuted during the year under report, 3,323 were convicted of which 1,715 were imprisoned. The corresponding numbers in the year 1937-38 were 3,302, 2,923 and 1,398, respectively. The percentage of convictions to prosecutions during the year was 90·8 against 88·5 in the previous year.

65. Section 68, Act II of 1915.—During the year under report 7,721 cases were compounded under section 68 of the Excise Act and the composition fees realized in them amounted to Rs. 58,842-14-0. In the previous year 6,964 cases were compounded and the composition fees realized in that year amounted to Rs. 63,818-6-0. Only cases of breaches of conditions of licenses for the retail vend of excisable articles and opium and Excise cases of petty nature were compounded under section 68 of the Excise Act.

66. Fines and rewards.—Fines imposed by the trying Magistrates in cases tried by them under the Excise, the Opium, the Opium Smoking and the Dangerous Drugs Acts amounted to Rs. 37,686-2-0 against Rs. 32,072-14-0 in the previous year. Fines amounting to Rs. 2,899-3-0 were remitted by the appellate courts. Such remission in the previous year amounted to Rs. 592-0-0. A sum of Rs. 36,569-10-0 was spent on rewards during the year out of which 11 8 per cent went to officers of other departments, 58·2 per cent to Excise officers and 30·0 per cent to informers and others. In the previous year, out of Rs. 30,032-12-0 spent on rewards, 16·1 per cent went to officers of other departments, 51·2 per cent to Excise officers and 32·7 per cent to informers and others.

67. Account of important cases.—A brief account of some important cases detected during the year is given below :—

(a) Opium cases.

(1) A case of smuggling of 4 seers 10 chhataks 2 tolas of Nepal opium was detected in the district of Purnea. The accused, an agent of an unknown smuggler, was arrested while carrying the drug to Assam. He was convicted and sentenced to undergo rigorous imprisonment for 6 months under section 13(*a*) of the Dangerous Drugs Act.

(2) Another case of similar nature was detected at Purnea junction railway station in which the contraband seized weighed 1¾ seers. This opium too was being carried to Assam. The accused was convicted and sentenced to undergo rigorous imprisonment for 6 months under section 13(*a*) of the Dangerous Drugs Act.

(3) A Chinaman named Siswan was caught in the 18-Down train at Mokameh railway station in the district of Patna with 6 chhataks 3 tolas of opium and 1¼ tolas of *madak*. He was coming from Lucknow and was going to Calcutta. He had with him a railway receipt for a parcel which he had booked at Lucknow for Howrah stating that it contained old clothes. The Calcutta Excise staff were immediately informed of this and requested to detain the parcel. The parcel, on search, was found to contain 6½ seers of Indore opium. Siswan was tried at Barh for illicit possession of the 6 chhataks 3 tolas of opium and 1¼ tolas of *chandu* which were recovered from his possession at Mokameh and sentenced to undergo rigorous imprisonment for 3 months under section 14 of the Dangerous Drugs Act and to undergo rigorous imprisonment for 2 months under section 6 of the Bihar and Orissa Opium Smoking Act.

(4) A case of illicit sale of treasury opium by *Parchunia* system (hawking) was detected in the Gaya town. The accused, Panchu Mian, was arrested with 4 tolas of treasury opium and sentenced to pay a fine of Rs. 50, in default, to undergo rigorous imprisonment for 3 months under section 9 of the Opium Act.

(5) The sentence of fine failed to produce any punitive effect on the aforesaid smuggler with the effect that he resumed business a few months after. This time, in addition, he started a *madak* den also in the Gaya town. He was arrested with 10 chhataks 3 tolas of opium and some quantity of opium *giwam*, some *madak* pills, some quantity of Jasu, ¾ tola of *ganja*; and sale proceeds of *ganja* and *madak* amounting to Rs. 4-3-0 were also recovered from his possession. He was sentenced to pay a fine of Rs. 100, in default, to undergo rigorous imprisonment for 2 months under section 9(*c*) of the Opium Act; to pay a fine of Rs. 100, in default to undergo rigorous imprisonment for 3 months under section 7 (*a*) and (*c*) of the Opium Smoking Act and sentenced to pay a fine of Rs. 75, in default to undergo rigorous imprisonment for one month under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(6) Another case of similar nature was detected in the Gaya town in which the accused, Shakir Hussain, used to hawk treasury opium and *ganja*. He was sentenced to undergo rigorous imprisonment for 4 months under section 9 of the Opium Act and to pay a fine of Rs. 50, in default to undergo rigorous imprisonment for 1½ months under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(b) Cases of illicit cultivation of poppy.

(7) A case of illicit cultivation of 49 poppy plants was detected at Nawadih, police-station Jainagar, district Hazaribagh. All the plants were incised and the accused, Ritu Singh (Rajput by caste), used to extract opium from them. He was sentenced to undergo rigorous imprisonment for 2 months and to pay a fine of Rs. 25, in default to undergo further rigorous imprisonment for 1 month under section 11 read with section 5 of the Dangerous Drugs Act.

(8) Another case of similar nature was detected at Baniara in Jarmundi Circle, district Santal Parganas in which 10 live poppy plants were seized. The case is *subjudice*.

(c) Cases of illicit distillation of liquor.

(9) A case of illicit distillation of liquor was detected in the heart of the Patna City in which 49 ozs. of illicitly-distilled liquor, 5 seers of spent wash of *mahua* and molasses and a complete set of apparatus for the distillation of liquor were seized. The accused, Husseni Gope, was sentenced to undergo

rigorous imprisonment for 4 months and to pay a fine of Rs. 50, in default to undergo further rigorous imprisonment for 1 month under section 47 of the Bihar and Orissa Excise Act II of 1915.

(10) An information regarding illicit distillation of liquor furnished by one Kolhua Pasi of village Sakhibigha, police-station Barachatty, district Gaya, having been proved false, the movements of Kolhua Pasi were kept under watch and his house was searched on the 14th August 1938 which resulted in the recovery of 1 maund of fermented mahua and a complete set of distilling apparatus. The accused was convicted and sentenced to undergo rigorous imprisonment for 5 months under section 47 of the Bihar and Orissa Excise Act II of 1915.

(11) Five Dharis and 2 Dusadhs of villages Mehus and Lohripur, police-station Shaikhpura, district Monghyr, were arrested for illicit possession of 2¼ gallons of illicitly-distilled liquor, 1 maund 35 seers of fermented *mahua* and 3 complete sets of distilling apparatus. The accused persons were sentenced to terms of rigorous imprisonment varying from 3 to 4 months under section 47 of the Bihar and Orissa Excise Act II of 1915.

(12) Nine Dharis were arrested in village Bachha, police-station Sikandra, district Monghyr, for illicit possession of 1¼ gallons of illicitly-distilled liquor, 1 maund 30 seers of fermented *mahua* and 2 complete sets of distilling apparatus. The accused persons were sentenced to undergo rigorous imprisonment for 3 months each under section 47 of the Bihar and Orissa Excise Act II of 1915.

(13) Nineteen Dharis were arrested in village Murarpur, police-station Sheikhpura, district Monghyr, for illicit possession of 4 bottles of illicitly-distilled liquor, 36 maunds of fermented *mahua* and 8 complete sets of distilling apparatus. The accused persons were sentenced to various terms of rigorous imprisonment ranging from 1 to 4 months under section 47 of the Bihar and Orissa Excise Act II of 1915.

(14) Four Kumhars of village Bongi, police-station Chakai, district Monghyr, were arrested for illicit possession of 20 gallons of illicitly-distilled liquor, 1 maund of fermented *mahua* and 2 complete sets of distilling apparatus. The accused persons were sentenced to terms of rigorous imprisonment ranging from 3 to 4 months under section 47 of the Bihar and Orissa Excise Act II of 1915.

(15) A case of illicit distillation of liquor was detected on a country boat in the river Sarju in the district of Saran. The accused Lachhman Mallah was arrested with 2 gallons, 7 bottles, 13 ozs. of illicitly-distilled liquor and 2 seers of fermented *mahua*. He was sentenced to 6 months' rigorous imprisonment under section 47 of the Bihar and Orissa Excise Act II of 1915.

(16) Another case of illicit distillation of liquor was detected at Mirzapur, police-station Garkha in the district of Saran in which the accused, Ramchander Patheri, *alias* Chander, was arrested for illicit possession of 15 seers of fermented *mahua* and three quart bottles of illicitly-distilled liquor of 24·1 U. P. strength. He was sentenced to undergo rigorous imprisonment for 6 months and to pay a fine of Rs. 75, in default to undergo further rigorous imprisonment for 6 weeks under section 47(*a*) and (*f*) of the Bihar and Orissa Excise Act II of 1915.

(*d*) *Ganja cases.*

(17) A case of smuggling of 5 seers 14 chhataks of Nepal *ganja* was detected on the Nepal border in the district of Champaran. The accused Chanki Shah Teli, was sentenced to 4 months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(18) Another case of illicit import of Nepal *ganja* was detected in the district of Champaran in which the contraband seized weighed 4 seers 16 chhataks. The accused Hukum Mian was sentenced to 6 months' rigorous imprisonment under section 13 of the Dangerous Drugs Act.

(19) A case of illicit import of 1 seer 5 chhataks of Nepal *ganja* was detected at Gauri, police-station Pupri, in the district of Muzaffarpur, in which the accused involved was one Ramchander Sah of Mahallah Purani Bazar, Muzaffarpur town. He had purchased the drug at Ajampatti (Nepal) at the rate of Rs. 10 per seer and had intended to sell it to the licensee of of the Sarayyaganj drug shop (a Muzaffarpur town shop) at the rate of Rs. 30 per seer. The accused was sentenced to undergo rigorous imprisonment for 3 months and to pay a fine of Rs. 100, in default to undergo further rigorous imprisonment for 3 weeks under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(20) A case of smuggling of 13 chhataks 1½ tolas of Nepal *ganja* was detected in the district of Darbhanga in which the accused, Gopi Rai (Rajput), was sentenced to 3 months' rigorous imprisonment.

(21) A case of illicit possession and sale of *ganja* in the prohibition area in the district of Saran was detected on the 4th October 1938. The accused, Harif Lohar, who used to sell *ganja* clandestinely in village Khaira, police-station Chapra Mufassil, was arrested for illicit possession of 13¾ tolas of *ganja* which were kept in 27 packets of different dimensions ready for-sale. Sale proceeds of *ganja* amounting to Rs. 5-1-9 which included the two marked rupees with which a test purchase was effected by the Excise staff, was also recovered from his possession. The accused was sentenced to undergo rigorous imprisonment for 3 months and to pay a fine of Rs. 75, in default to undergo further rigorous imprisonment for 8 weeks under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(22) Another case of similar nature was detected in village Bangara, police-station Mufassil Chapra, district Saran, in which the accused persons, Bishwanath Sah and Jagarnath Sah, used to sell *ganja* clandestinely to *ganja* consumers. The *ganja* recovered from their possession weighed 6 chataks 3 tolas. One of the accused persons attempted to escape at the time of the search and threw away 2½ tolas of *ganja* and a pair of scales into a well. He was, however, arrested after a hot chase and the articles thrown down the well were also recovered therefrom. They were sentenced to 6 months' rigorous imprisonment each under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(*e*) *Cases of transport, illicit possession and sale of outstill liquor.*

(23) A case of illicit transport of outstill liquor was detected in the district of Shahabad in which one Narsingh Kahar of village Chogain was arrested in the act of transporting 4 gallons of outstill liquor into the distillery area. He was sentenced to 6 months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(24) A case of illicit possession of outstill liquor was detected at Deoghar in the district of Santal Parganas. The accused in this case, Jhaljhal Jha Brahmin, had started a regular shop for the sale of outstill liquor in Deoghar town and was using a dilapidated house situated on the outskirts of the town for this purpose. He was arrested for illicit possession of 4 gallons of outstill liquor and was sentenced to undergo rigorous imprisonment for 3 months under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(*f*) *Pachwai cases.*

(25) Seventeen cases of illicit manufacture of Pachwai were detected in the Gurkha Police Lines, Ranchi. In 16 cases females were sent up and in one a Police constable who was acquitted by the Court as his wife took the entire onus of the offence on herself. All the 17 female accused persons were sentenced to pay fines ranging from Rs. 8 to 20 under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

68. Assault on Excise Staff.—Five cases of assault on the Excise staff, viz., 1 in the district of Gaya, 1 in the district of Champaran, 2 in the district of Darbhanga and 1 in the district of Bhagalpur, occurred during the year under report against 9 in the previous year. A brief account of these assault cases are given below :—

Gaya.—Excise Assistant Sub-Inspector Ramdhani Singh, Excise peon Chottan Singh and officiating Excise peon Jagnarain Singh were assaulted by the people of village Kahudag, police-station Barachatty, district Gaya, while engaged in the detection of a case of illicit transport of outstill liquor from the outstill area into the distillery area on the 15th May 1938. Out of the 9 persons prosecuted, 6 were convicted and sentenced to 1 year's rigorous imprisonment each under sections 333-149 of the Indian Penal Code and to another 9 months' rigorous imprisonment each under section 147 of the same Code and the remaining 3 were acquitted. The accused persons preferred an appeal against their conviction and are awaiting retrial under orders of the Appellate Court.

Champaran.—On the 30th March 1939, Special Excise Assistant Sub-Inspector Jagnarain Pandey of Chainpur was assaulted and dragged away from British territory by some people of village Mahulia (Nepal) after he had arrested one Sita Ram Chanao of the same village for illicit possession of some quantity of Nepal *ganja*. He was detained at Mahulia for the night and next morning he was taken to the Kadarbana Amini Court where a criminal case was instituted against him. On the request of the Collector of Champaran he was subsequently released on bail. The criminal case against him is pending in Nepal and as, on account of some steps taken by the Subordinate Nepal authorities at a later stage, it is apprehended that the Assistant Sub-Inspector will not be given a fair trial free from prejudice, the Government has been moved to make a diplomatic representation to the Nepal Government through His Majesty's Minister at Nepal.

Darbhanga.—Officiating Excise peon Phul Hassan was assaulted on the 27th June 1938, by two persons Kitab Ali and Abdul Mian whom he had arrested for illicit possession of Nepal liqour. The assailants made good their escape after assaulting the Officiating Excise peon. They were arrested afterwards and were sentenced to 1 month's rigorous imprisonment each in the Excise case and to 2 months' rigorous imprisonment each in the assault case.

The Excise staff of Sahar were assaulted by some Goalas of village Phulhar, police-station Harlakhi, district Darbhanga, after they had arrested one Ranu Musahar of the same village for illicit possession of 1⅛ tolas of Nepal *ganja* on the 13th January 1939. Ranu Musahar who was forcibly rescued by the mob is absconding and the Police case against the assailants is pending disposal.

Bhagalpur.—Excise peon A. Hamid was assaulted by one Basant Pasi of Mohiuddinnagar, Bhagalpur town, with a naked sword after he (the Excise peon) had detected a case of illicit sale of *tari* in the house of the said Basant Pasi. The assailant was caught by two Police constables in the act of attacking the Excise peon with a naked sword on the public road. The excise peon sustained serious injuries as a result of the attack on him. Basant Pasi was convicted and sentenced to 18 months' rigorous imprisonment under sections 326 and 253 of the Indian Penal Code.

SECTION VIII.—PROHIBITION.

69. Prohibition.—Total prohibition was introduced in the district of Saran with effect from the 1st April 1938, under the provisions of the Bihar Excise Act, 1915, as supplemented by subsequent notifications in respect of country spirit, *tari*, *ganja* and *bhang*. The sale and possession of all the excisable articles other than medicated wines, foreign liquor and opium was prohibited in the district. The number of opium shops was reduced by 50 per cent and the sale of opium was allowed only to registered opium-eaters to the limit of half a tola against one and a half tolas in non-prohibited areas. The treasury price of opium was raised from Rs. 90 to Rs. 140 per seer and its retail price from Rs. 1-4-0 to Rs. 2 per tola. The prohibition area was extended to the beds (including diaras) of the rivers Ganges, Gogra and Gandak from their shore on the Saran side up to but not including the high

banks on the opposite side in the districts of Patna and Shahabad and the Tirhut embankment in the district of Muzaffarpur and Champaran, in the middle of the year 1938-39, just before the last Sonepore fair.

The numbers of country spirit, *ganja* and *bhang* shops which existed in 1937-38 and were abolished in the year 1938-39 on the introduction of prohibition together with the total consumption in these shops in 1937-38 are shown below :—

Year.	Number of shops.				Consumption.		
	Country spirit.	*Ganja*	*Bhang.*	*Tari.*	Country spirit.	*Ganja*	*Bhang*
1	2	3	4	5	6	7	8
1937-38 ..	95	71	3	1,957	52,826 (L. P. gallons.)	2,234 (seers).	104 (seers).

The number of opium shops which existed in 1937-38 was 13. It was reduced to 7 in 1938-39.

As a result of prohibition the number of cases against the Excise laws increased from 31 in the preceding year to 703 during the year under review. Some of the old addicts had recourse to the illicit supply of excisable articles from the neighbouring districts or resorted to the border shops to satisfy their craving for drink. There was however no organised smuggling of any particular excisable article ; but taking advantage of prohibition, a few stray smugglers cropped up who clandestinely supplied intoxicating articles to their approved customers. The Excise and the Police Officers did their best to detect the cases of smuggling but the staff being inadequate was not able to cope fully with the situation. After all the illicit consumption of the prohibited excisable articles was very small as compared with that in the preceding year and it was an extraordinary feature of the year that the Sonepur fair, which is perhaps the biggest in India, went practically dry this year.

The *pasis* and other *tari*-tapping communities who were thrown out of employment resorted to illicit tapping of trees in the Sewan subdivision at the end of April, 1938, but the situation was brought under control and the deterrent punishment inflicted in such cases produced salutary effect. The prohibition work thereafter went on smoothly till February 1939, when the tapping communities convened a conference on the 19th March 1939, under the presidentship of Dr. Raghunandan Prashad, M.L.A., and they gave an ultimatum that they would start the tapping of trees if the Government were not prepared to do something for their maintenance. However they were pacified on the assurance being given to them by the Superintendent of Excise that he would move the Government in the matter.

As regards the financial result of prohibition the Government lost the whole of the revenue amounting to Rs. 6,46,542 which they had derived from country spirit, *tari*, *ganja* and *bhang* in 1937-38. The enhancement of the treasury price of opium kept the revenue under the head opium almost steady, i.e., Rs. 19,550 against Rs. 20,952. The revenue from foreign liquor however went up from Rs. 3,373 in 1937-38 to Rs. 5,562 in the year under report. This was due to the fact that some well-to-do consumers of country spirit who could not abstain from drinking patronised foreign liquor.

The economic effect of prohibition on the people is very satisfactory. The ex-addicts have now been able to save money and to raise their standard of living. Even the inveterate drunkard admits the efficacy of prohibition and the good resulting therefrom in the form of increased efficiency and

economic betterment. A few instances may be cited to demonstrate this :—There is a family of *pawarias* in village Machhandra, thana Mirganj, whose profession is to sing and dance on occasions of child-birth when they get money and clothes from the happy parents of their jurisdiction. Being addicted to intoxicants, they used to sell away the clothes to get drinks before returning home not to speak of the squandering of the cash money. The result was that their family-women and children were half starving and half naked. Prohibition has brought about a most remarkable change in their economic condition. The women of the family made a voluntary statement before the Prohibition Propaganda Officer that the Prohibition has been a blessing to them. Not only are they getting full meals and coloured clothes, they have also been able to purchase some jewellery and live-stock within this short period and the whole family has improved physically.

One Ramdeo Tatwa of Mahalla Dahiawan in Chapra town who earned Rs. 0-12-0 per day always ran into debts on account of the drink habit. Now he is a free man and has got capital of his own.

The public in general appreciated the prohibition scheme except the disgruntled *tari*-tapping community, the ex-licensees and their employees who had been thrown out of employment and a few interested persons who derived some income from their palm and date trees. Some male labourers felt the absence of *tari* which was the poor man's drink, but the females and children of the addicts generally very much liked the scheme which had resulted in domestic comfort.

The Excise officers as well as the members of the Congress organisation preached total abstinence throughout the year. A motor van fitted with a loud speaker was provided by Government for the purpose which was used by the President and the Vice-President of the District Congress Committee. Booklets and pamphlets in Hindi and Urdu on total abstinence were broadcast through the Presidents of the Unions and the members of the Moslem League. Fifty warning sign-boards were also fixed up on the river *ghats* and borders of the district prohibiting people from importing excisable articles in the prohibited area.

SECTION IX.—GENERAL ADMINISTRATION.

70. Tours and Inspection—Commissioner of Excise.—I was on tour for 207 days and visited 15 districts and several subdivisional headquarters and outlying places. I inspected the Sadr Excise offices at Motihari (Champaran), Muzaffarpur, Monghyr, Bhagalpur, Purnea, Hazaribagh, Ranchi, Daltonganj (Palamau), Purulia (Manbhum) and Chaibassa (Singhbhum), and some of the country spirit warehouses and a large number of excise shops. I also inspected the distilleries at Marhourah, Ranchi and Sultanganj and all the *ganja* fields in the district of Bhagalpur once in November 1938, and again in March 1939.

71. Deputy Commissioner of Excise.—Rai Bahadur Nripendra Nath Das, the 1st Deputy Commissioner of Excise, was in charge of the Southern Range throughout the year. He was out on tour for 176 days. He inspected the Sadr Excise offices at Daltonganj (Palamau), Purulia (Manbhum), Patna, Gaya, Chaibassa (Singhbhum), Dumka (Santal Parganas), Ranchi and Hazaribagh, and helped the District Officers in conducting the annual settlements in all these districts where there was annual increase of Rs. 7,58,367 in the license fees demand over the previous year in the non-prohibition area. He visited the distilleries at Ranchi and Manpur (Gaya), and a large number of country spirit warehouses and *ganja* and *bhang golas* in his range. He also inspected a large number of excise and opium shops and some range and circle records. He also checked tree tax work in the interior. He continued to hold charge of the Excise Intelligence Bureau throughout the year.

Khan Sahib Saiyid Muhammad Nawab held the post of the 2nd Deputy Commissioner of Excise throughout the year and was in charge of the Northern Range. He was out on tour for 175 days. He inspected the Sadr

Excise offices of Shahabad, Saran (Chapra), Champaran (Motihari), Muzaffarpur, Darbhanga (Laheriasarai), Monghyr, Bhagalpur and Purnea. He visited the distilleries at Marhourah (Saran), Mankatha (Monghyr) and Sultanganj (Bhagalpur) and the country spirit warehouses at Arrah, Garhani, Buxar, Bikram, Sasaram, Monghyr, Jamui, Shaikhpura, Lakhisarai, Begusarai, Bhagalpur, Motihari, Raxaul, Muzaffarpur, Hajipur, Laheriasarai, Purnea and Kishunganj. He also supervised the *ganja* cultivation at Bhagalpur and inspected the Central *ganja* gola at Bhagalpur and a number of *ganja* and *bhang* warehouses of his range. He inspected a large number of Excise and opium shops and a few outstills. He also checked the tree-tax work during the course of his tours in the interior of his range. He supervised the work of the special preventive staff posted along the Nepal borders and at some of the important centres (e.g., Bhagalpur and Sonepur). He also inspected the offices of some of the inspectors and the circle records of a good many circle sub-inspectors. He presided at or helped in the annual settlements of excise and opium licenses in the districts of Shahabad, Saran, Champaran, Muzaffarpur, Darghanga, Bhagalpur, Monghyr and Purnea. He also took interest in the settlement of *tari* licenses in his range and personally settled a large number of *tari* shops in the district of Shahabad. He also visited Saran from time to time in order to stir up the staff to work out the prohibition programmes.

72. Inspector of distilleries and warehouses.—Inspector Saiyid Ahmad Hussain was employed as Inspector of Distilleries and Warehouses throughout the year. He was on tour for 112 days and inspected 54 Warehouses and all the distilleries. He was also in charge of the Manual Revision Section. He discharged his duties efficiently. His suggestions on technical matters were thorough and useful.

73. Special Excise staff.—During the year under report, one Inspector, 10 Sub-Inspectors, 37 Assistant Sub-Inspectors and 91 peons remained employed on special duty against the sanctioned strength of one Inspector, 12 Sub-Inspectors, 37 Assistant Sub-Inspectors and 91 peons. Out of the remaining 2 Sub-Inspectors, 1 remained employed on the Excise-Manual revision work and 1 continued to be employed on district work as in the previous year.

With the exception of Dehri (Shahabad), the special staff worked at 34 centres as in the previous year, viz., 27 on the Nepal border in the districts of Champaran, Darbhanga, Muzaffarpur, Bhagalpur and Purnea, 4 on the Bengal and North-Western Railway stations at Sonepur, Sitamarhi, Narkatiaganj and Sugauli, one in the Patna City, 1 at Mokameh and 1 at Bhagalpur. The Dehri special staff was transferred to Barhi in the district of Hazaribagh but was soon converted into a mobile force and searched suspected lorries and cars plying on the Grand Trunk Road between the districts of Manbhum and Shahabad. During the year under report the headquarters of the special Inspector was shifted from Patna to Laheriasarai (district Darbhanga). From Laheriasarai he could pay more frequent visits to the various special centres on the Nepal border and the Bengal and North-Western Railway and could supervise the work of the border special staff more closely than from Patna.

The staff on the border checked the smuggling of excisable articles, opium and rebated goods from Nepal. The staff posted at the railway stations kept a watch on the railway traffic and checked inter-district and inter-provincial smuggling of excisable articles, opium and dangerous drugs. The staff in the Patna City and at Bhagalpur checked cocaine traffic as well as other excise irregularities prevailing in the urban area. In the latter part of the year, the Patna City special staff kept a watch on the river traffic also and patrolled the Diara lands in the river Ganges which were included in the prohibition area from the 12th November 1938. The staff at Mokameh tried to curb the growing evil of opium-smoking at Mokameh and also kept a watch on the railway traffic at Mokameh junction and Mokameh Ghat railway stations.

74. Excise Intelligence Bureau.—The Bureau, with an establishment of 1 Sub-Inspector and 1 typist, continued to supply useful information regarding inter-district and inter-provincial smuggling of excisable articles, opium and dangerous drugs and about the methods adopted by the smugglers. The

Bureau continued to publish every month a supplement to the *Bihar Criminal Intelligence Gazette* which contained accounts of important smuggling cases detected within and outside the province, copies of important High Court Rulings and of Government notifications. From July 1938, a separate Appendix was added to the Excise Supplement for publishing accounts of cases detected in the prohibition area of the province. One Assistant Sub-Inspector remained attached to the Excise Intelligence Bureau for compiling indexes of the Excise Supplements. The work of the Bureau was well spoken of by some of the District Officers.

75. Standardization of Excise instruments and analysis and examination of samples.—The services of the Chemical Examiner for Excise and Assistant Excise Chemist, Public Health Laboratory, Patna, were utilized for the standardization of 103 sets of hydrometers, one odd spindle of a glass hydrometer, 103 thermometers and five sets of saccharometers, and also for the analysis and examination of 110 distillery samples (spirits, fermentable bases, spent bases, fermented washes and spirit washes) 21 of licit and illicit spirit, 8 of spent mahua, 8 each of mahua and molasses, 14 of fermented wash, 10 of spent wash, 56 of denatured spirit and denaturants, 109 of water, 14 of cocaine, 10 of opium, 17 of medicated wines (Mritasanjibani) and 187 of spirituous medicinal preparations. Fees are charged by the Public Health Laboratory from the distillers for the analysis and examination of distillery samples, denaturants and denatured spirit.

76. Tours of Superintendent of Excise.—Seventeen Superintendents of Excise (including inspectors officiating as Superintendents) were employed during the year. One of the Superintendents was employed as my Personal Assistant, and the remaining sixteen held charge of excise work in the districts. All the Superintendents spent more than the prescribed minimum number of days (150) on tour. The combined tour of two Superintendents of Excise who held charge of one district during different periods of the year was highest (217 days) in the district of Bhagalpur and lowest (152 days) in the district of the Santal Parganas. The number of days covered by a single officer was the largest (186) in the district of Ranchi and smallest in Champaran (153 days).

77. Excise Establishment.—(*a*) The sanctioned strength of permanent establishment consisted of 154 Inspectors, 266 Sub-Inspectors, 11 cadets, 84 clerks, 215 Assistant Sub-Inspectors and 976 peons. The posts of 266 permanent Sub-Inspectors included 25 posts of leave reserve Sub-Inspectors which have been abolished by Government in theirletter no. 3578-L. S.-G., dated 30th June 1938, subject to the gradual absorption of the vacancies in the cadre till the total number of 25 is reached. Sixteen vacancies in the cadre were accordingly absorbed up to 31st March 1939.

(*b*) Government sanctioned in their letter no. 1625-L. S.-G., dated the 12th February 1936, three temporary posts of Excise Inspectors from 1st March 1936, in place of the three Deputy Superintendents sanctioned by Government in the reorganisation scheme for the sadr sub-divisions of the districts of Patna, Gaya and Muzaffarpur. Of these three temporary posts one was kept vacant as the Police Training College Inspector had to be employed in district work on account of the suspension of the training at the Police Training College, Hazaribagh, for want of excise cadets and the other temporary post was also kept vacant as the strength of Excise Inspectors of the district of Shahabad was reduced from four to three as it was found that this could conveniently be done by a re-arrangement of charges.

(*c*) For the tree tax work Government sanctioned in their letter no. 806-L. S.-G., dated 10th February 1939, 42 temporary posts of Excise peons for one month for employment in the tree tax areas of the districts of Patna, Gaya, Champaran, Muzaffarpur and Darbhanga during busy Shahi season.

(*d*) To guard against pilfering of *ganja* seedlings in the early stages of *ganja* cultivation in the district of Bhagalpur., Government sanctioned in their letter no. 4662-L. S.-G., dated 18th August 1938, one temporary Sub-Inspector, five temporary Assistant Sub-Inspectors and 10 temporary peons for

three months from 1st September 1938. For the supervision of *ganja* cultivation in the subsequent stages up to the manufacture and storing of *ganja* in the Central gola, Government sanctioned in their letter no. 6426-L. S.-G., dated 21st November 1938, one temporary Superintendent, one temporary clerk and one temporary orderly peon for the period from 1st December 1938 to 15th May 1939, and five temporary Excise Sub-Inspectors, 31 Assistant Sub-Inspectors and 156 temporary peons for the period from 1st December 1938 to 30th April 1939. The cost of the temporary staff actually employed in the *ganja* work was recovered from the licensees who manufactured *ganja*.

78. Punishment.—Two Inspectors were censured. Ten Sub Inspectors were degraded, one had his promotion stopped and 37 were censured. Two Assistant Sub-nspectors were degraded and 17 were censured. One peon was degraded, 8 were suspended and 25 were fined. One clerk was suspended, 1 had his increment stopped and four were censured.

79. Inspection by Divisional Commissioners and District Officers.—No sadr excise office appears to have been inspected by any Divisional Commissioner. All the district officers except the Collectors of Patna, Gaya, Shahabad, Saran, Champaran and the Deputy Commissioner of Ranchi inspected the sadr excise offices of their districts. The Collector of Champaran and the Deputy Commissioner of Ranchi did not inspect their excise offices in the previous year also while the Patna excise office was not inspected by the Collector during the preceding three years.

80. Officers deserving of special mention.—The District Officers rendered every help to the department during the year, when called on, as usual.

The two Deputy Commissioners of Excise, Rai Bahadur NripendraNath Das and Khan Sahib Saiyid Muhammad Nawab, did particularly useful work at the annual settlements. The bids rose by approximately Rs. 9,48,000 over the previous year for the non-prohibition area. I am also indebted to them for many useful enquiries, inspections and reports.

Khan Sahib Saiyid Fazal Hassan continued to render untiring and invaluable service as my Personal Assistant.

The work of the following Superintendents deserves special mention :—

(1) Khan Sahib Muhammad Abdul Hafiz.

(2) Babu Ganesh Prasad Ray.

(3) Babu Ram Sundar Saran.

(4) Rai Sahib Hari Narayan Basu.

(5) Maulavi Sultan Ali.

(6) Babu Phanindra Bhusan Banerji.

(7) Babu Shambhu Nath Ray (officiating).

The Inspectors whose good work has specially come to my notice are :—

(1) Babu Sujay Chandra Aikat (officiating Superintendent of Excise, Singhbhum).

(2) Maulavi Saiyid Badiuddin, who officiated as Superintendent of Excise, Purnea, for some months.

(3) Maulavi Saiyid Ahmad Hussain, Inspector of Distilleries and Warehouses.

(4) Babu Mahesh Prasad Ray.

I have the honour to be,

SIR,

Your most obedient servant,

E. O. LEE,

Commissioner of Excise, Bihar.

15 Excise.

APPENDIX A.

APP[illegible]DIX A.

IMPERIAL RETURN I[illegible] *Revenue for the year* 1938-39.

(Figures in column[illegible] 43 and 47 are gross.)

Divisions and Districts.	Country Spirits. Duty on distillery spirits.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	[Fer]mented liquors. *Tari* Tree-Tax receipts.	Other receipts from *tari* (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than *tari* and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Malt liquors. Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Wines and Spirits. (Foreign liquors, other than Beer, medicated wines and commercial spirits.) Duty on wines and spirits manufactured in India, and classed as foreign liquors.	License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 14 and 15.	Total of columns 6, 10, 13 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.																
Patna	3,76,605	1,54,479	5,31,084	...	5,31,084	[illegible]	72,599	...	4,75,541	...	...	...	...	8,315	8,315	10,14,940
Gaya	3,49,974	1,29,827	4,79,801	1,78,570	6,58,371	[illegible]	36,769	...	4,20,890	...	...	...	...	1,934	1,934	10,81,195
Shahabad	2,91,736	1,03,493	3,95,229	87,103	4,82,332	[illegible]	54,861	...	1,13,967	...	...	...	...	723	723	5,97,022
Total ...	10,18,315	3,87,799	14,06,114	2,65,673	16,71,787	[illegible]	1,64,169	...	10,10,398	...	...	...	...	10,972	10,972	26,93,157
TIRHUT DIVISION.																
Saran	194	24	218	...	218	[illegible]	12	...	12	...	...	...	...	4,567	4,567	4,797
Champaran	1,10,745	1,28,972	2,39,717	3,455	2,43,172	[illegible]	25,656	144	1,27,209	...	...	...	...	1,370	1,370	3,71,751
Muzaffarpur	72,958	40,267	1,13,225	...	1,13,225	[illegible]	63,996	...	4,65,991	...	...	...	...	2,282	2,282	5,81,498
Darbhanga	53,154	41,047	94,201	...	94,201	[illegible]	39,599	...	3,07,623	...	...	...	...	2,511	2,511	4,04,335
Total ...	2,37,051	2,10,310	4,47,361	3,455	4,50,816	[illegible]	1,29,263	144	9,00,835	...	...	...	...	10,730	10,730	13,62,381
BHAGALPUR DIVISION.																
Monghyr	1,52,177	1,25,093	2,77,270	64,362	3,41,632	[illegible]	42,762	...	1,97,392	...	...	...	...	5,847	5,847	5,44,871
Bhagalpur	80,758	58,440	1,39,198	31,948	1,71,146	[illegible]	20,594	212	74,658	...	...	...	...	1,198	1,198	2,47,00[illegible]
Purnea	93,896	1,52,632	2,46,528	...	2,46,528	[illegible]	27,820	1,836	29,656	...	...	...	...	1,617	1,617	2,77,801
Santal Parganas	24,008	23,724	47,732	4,39,548	4,87,280	[illegible]	25,158	83,961	1,09,119	...	...	...	...	1,511	1,511	5,97,910
Total ...	3,50,839	3,59,889	7,10,728	5,35,858	12,46,586	[illegible]	1,16,334	86,009	4,10,825	...	...	...	...	10,173	10,173	16,67,58[illegible]
CHOTA NAGPUR DIVISION.																
Hazaribagh	...	...	...	8,53,943	8,53,943	[illegible]	14,844	1,720	16,564	...	...	...	...	2,444	2,444	8,72,95[illegible]
Ranchi	66,006	42,000	1,08,006	4,54,969	5,62,975	[illegible]	891	41,996	42,887	...	...	...	...	4,205	4,205	6,10,06[illegible]
Palamau	...	...	...	3,63,218	3,63,218	[illegible]	7,264	...	7,264	...	...	...	...	180	180	3,70,66[illegible]
Manbhum	24,141	38,961	63,102	7,00,388	7,63,490	[illegible]	4,132	63,867	67,999	...	...	...	...	9,375	9,375	8,40,86[illegible]
Singhbhum	1,79,118	1,80,988	3,60,106	2,29,943	5,90,049	[illegible]	586	27,625	28,211	...	...	...	...	16,218	16,218	6,34,47[illegible]
Total ...	2,69,265	2,61,949	5,31,214	26,02,461	31,33,675	[illegible]	27,717	1,35,208	1,62,925	...	...	...	...	32,422	32,422	33,29,0[illegible]
GRAND TOTAL	18,75,470	12,19,947	30,95,417	34,07,447	65,02,864	[illegible]	4,37,483	2,21,361	24,84,983	...	...	...	(a) 76,238	64,397	1,40,535	91,28,3[illegible]
GRAND TOTAL FOR 1937-38	21,24,609	12,54,825	33,79,481	31,40,692	65,20,026	[illegible]	5,00,306	1,92,396	26,22,166	...	...	...	42,405	66,878	1,09,283	92,51,4[illegible]

(a) Rs. 76,238 represents duty on India-made foreign liquor recovered from other provinces through exchange account.

APPE[N]DIX A.

IMPERIAL RETURN I—*Revenue for the year* 1938-39—contd.

(Figures in columns ... 43 and 47 are gross)—*contd.*

Divisions and Districts.	Duties on medicinal and toilet preparations containing alcohol opium, etc.: Duty on spirits used in manufacture of medicines, and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Total of columns 18 and 19.	Receipts from commercial spirits including denatured spirits and medicated wines: License fees for medicated wines.	License fee for commercial spirits.	Permit fees on denature spirit.	Vend fees on denatured spirits.	Total of columns 20 to 21. (c)	Sale proceeds of excise opium: Cost price.	Duty.
1	18	19	19(*a*)	20	21	21(*a*)	21(*b*)	22	23	24
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.										
Patna	1,905	591	2,496	350	264	...	3,598	4,212	12,993	[illegible]
Gaya	175	10,651	10,826	250	59	...	1,217	1,536	11,550	[illegible]
Shahabad	59	...	59	50	63	...	984	1,097	8,604	[illegible]
Total	2,139	11,242	13,381	650	386	...	5,799	6,835	33,147	[illegible]
TIRHUT DIVISION.										
Saran	459	...	459	50	27	...	1,528	1,605	2,255	[illegible]
Champaran	4	...	4	50	31	...	907	988	4,024	[illegible]
Muzaffarpur	115	...	115	150	32	...	1,629	1,811	5,852	[illegible]
Darbhanga	316	...	316	350	123	...	1,417	1,890	6,054	[illegible]
Total	894	...	894	600	213	...	5,481	6,294	18,185	[illegible]
BHAGALPUR DIVISION.										
Monghyr	2,885	...	2,885	100	68	...	2,198	2,366	3,636	[illegible]
Bhagalpur	33	5,139	5,172	250	109	...	1,303	1,662	9,105	[illegible]
Purnea	20	...	20	300	13	...	1,462	1,775	22,060	[illegible]
Santal Parganas	250	...	250	50	...	...	1,019	1,069	9,837	[illegible]
Total	3,188	5,139	8,327	700	190	...	5,982	6,872	44,638	[illegible]
CHOTA NAGPUR DIVISION.										
Hazaribagh	15	...	15	150	17	...	893	1,059	9,663	[illegible]
Ranchi	86	...	86	50	40	...	1,346	1,436	9,817	[illegible]
Palamau	...	...	...	100	5	...	277	382	7,684	[illegible]
Manbhum	160	...	160	250	85	...	2,308	2,643	10,580	[illegible]
Singhbhum	201	...	201	650	17	...	2,757	3,424	23,676	[illegible]
Total	462	...	462	1,200	164	...	7,580	8,941	60,270	[illegible]
GRAND TOTAL	(*a*) 17,311	16,381	(*a*)33,692	3,150	953	...	24,842	28,945	1,56,240	[illegible]
GRAND TOTAL FOR 1937-38	13,470	27,700	41,170	3,099	576	...	23,293	26,968	1,63,459	[illegible]

Divisions and Districts.	Opium: Duty on opium, other than excise opium.	License fees for sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits).	Total receipts from opium.	Hemp drugs: Sale-proceeds: *Ganja.* Cost price.	*Ganja.* Duty.	*Charas.* Cost price.	*Charas.* Duty.	*Bhang.* Cost price.	*Bhang.* Duty.	License fees, wholesale and retail, from— *Ganja.*
1	25	26	27	28	29	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.											
Patna	...	5,184	73	65,987	...	99,839	...	...	...	4,413	74,536
Gaya	...	4,683	34	58,737	...	95,195	...	...	...	7,388	87,930
Shahabad	...	3,642	29	43,881	...	1,60,035	...	...	...	4,471	1,09,891
Total	...	13,509	136	1,68,605	...	3,55,069	...	...	...	16,272	2,72,357
TIRHUT DIVISION.											
Saran	...	2,961	40	19,550	...	...	...	...	...	...	...
Champaran	...	1,279	23	20,152	...	{ 84,080 *3,980* }	...	...	...	206	52,041
Muzaffarpur	...	2,715	41	30,116	...	{ 57,695 *1,460* }	...	...	...	363	33,064
Darbhanga	...	2,568	49	30,922	...	{ 43,986 *17,200* }	...	...	...	64	36,742
Total	...	9,523	162	1,00,740	...	{ 1,85,761 *22,640* }	...	...	...	632	1,21,847
BHAGALPUR DIVISION.											
Monghyr	...	3,394	30	38,824	...	1,32,020	...	...	...	405	95,315
Bhagalpur	...	5,282	24	47,841	...	76,496	...	...	...	763	61,997
Purnea	...	17,353	38	1,20,531	...	{ 62,735 *2,760* }	...	...	...	138	70,441
Santal Parganas	...	3,935	12	49,937	...	43,180	...	...	...	1,200	34,133
Total	...	29,964	104	2,57,133	...	{ 3,14,431 *2,760* }	...	...	...	2,506	2,61,886
CHOTA NAGPUR DIVISION.											
Hazaribagh	...	6,242	27	51,449	...	26,425	...	...	...	1,929	24,626
Ranchi	...	4,300	17	50,217	...	16,323	...	...	...	1,036	12,248
Palamau	...	4,783	7	40,220	...	11,484	...	...	...	1,488	8,847
Manbhum	...	5,933	1	55,164	...	67,200	...	...	...	4,418	41,165
Singhbhum	...	9,975	17	1,16,012	..	35,665	...	...	...	2,581	17,403
Total	...	31,233	69	3,13,062	...	1,56,997	...	...	...	11,447	1,04,289
GRAND TOTAL	...	84,229	471	8,39,540	...	{ 10,12,258 *25,400* }	...	...	...	30,857	7,60,379
GRAND TOTAL FOR 1937-38	...	77,592	488	8,34,865	...	{ 11,37,019 *22,060* }	...	...	...	{ 28,973 }	7,48,049

(*a*) Includes Rs. 10,628 representing duty on spirits in medic...

Figures in italics ...

...Net preparations recovered from other provinces through exchange account.

...venue from excisable articles issued to Foreign and Feudatory States.

APPENDIX A.

IMPERIAL RETURN I.—Revenue for the year 1938-39—concld.

(Figures in columns 2 ... and 47 are gross)—*concld.*

Divisions and Districts.	Hemp drug. License fees, wholesale and retail, from— Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.	License fees for sale of cocaine and its allied drugs.	Fines and forfeitures.	Government commercial undertaking to which Chapter 2 of the Account Code applies. Distilleries. Government. Fees from distillers.	Rent and miscellaneous sale proceeds.	Private. Fees from distilleries.	Rent and miscellaneous sale proceeds.	Miscellaneous.	Grand total of columns 1 to 47.	Deduct from column 48. Refunds.	Expenditure as per Return II.	Total net excise revenue in the year.
1	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.																
Patna ...	...	2,619	5	...	1,81,412	18		...	...	...	...	2,220	12,78,343	1,011	90,070	11,87,162
Gaya ...	...	8,653	13	...	1,99,179	...		...	...	...	...	5,366	13,56,643	794	99,424	12,56,625
Shahabad ...	...	6,058	1	...	2,80,456	4		...	...	...	...	305	9,29,781	140	55,158	8,74,483
Total ...	...	17,330	19	...	6,61,047	22		...	...	...	...	7,891	35,64,867	1,945	2,44,652	33,18,270
TIRHUT DIVISION.																
Saran ...	...	...	53	...	53	3		...	...	...	...	113	27,073	87	75,488	—48,502
Champaran ...	...	197	4	...	1,36,528 *3,980*	...		...	...	...	...	709	5,32,191 *3,980*	323	61,282	4,74,566
Muzaffarpur ...	...	373	4	...	91,498 *1,460*	...		...	...	...	...	2,497	7,09,967 *1,460*	478	76,188	6,34,761
Darbhanga ...	...	164	7	...	80,963 *17,200*	...		...	...	...	...	1,814	5,23,128 *17,200*	1,821	68,851	4,69,656
Total ...	...	734	68	...	3,09,042 *22,640*	2		...	...	...	...	5,133	17,92,359 *22,640*	2,709	2,81,809	15,30,481
BHAGALPUR DIVISION.																
Monghyr ...	...	301	9	...	2,28,050	...		...	...	...	...	1,127	8,22,720	2,674	68,739	7,51,307
Bhagalpur ...	...	836	18	...	1,40,110	2		...	...	...	...	15,455	4,59,611	218	84,782	3,74,611
Purnea ...	...	178	8	...	1,33,500 *2,760*	7		...	...	...	...	253	5,35,751 *2,760*	2,770	53,954	4,81,787
Santal Parganas ...	...	779	1	...	79,287	4		...	...	...	...	322	7,39,464	...	72,046	6,67,418
Total ...	...	2,094	36	...	5,80,947 *2,760*	13		...	...	...	...	17,156	25,57546, *2,760*	5.662	2,79,521	22,75,123
CHOTA NAGPUR DIVISION.																
Hazaribagh ...	...	2,800	6	...	55,786	...		...	...	...	...	3,385	9,84,656	473	54,718	9,29,465
Ranchi ...	...	1,210	7	...	30,724	...		...	...	...	...	4,070	6,96,609	236	63,986	6,32,387
Palamau ...	...	2,774	4	...	24,597	...		...	...	...	...	194	4,36,904	...	33,715	4,03,189
Manbhum ...	...	5,267	24	...	1,18,069	23		...	...	...	..	216	10,25,425	576	53,624	9,71,225
Singhbhum ...	...	2,856	17	...	58,522	...		...	...	...	...	604	8,13,241	886	37,424	7,74,931
Total ...	...	14,907	58	...	2,87,698	23		...	...	...	...	8.469	39,56,835	2,171	2,43,467	37,11,197
GRAND TOTAL ...	...	35,065	181	...	18,38,734 *25,400*	60		...	...	...	...	38,648(b)	1,19,81,654(c) *25,400*	34,754(d)	12,93,740(e)	1,06,78,560
GRAND TOTAL FOR 1937-38 ...	...	32,223	99	...	19,46,363 *22,060*	78		...	...	...	...	39,041	1,21,95,398 *22,060*	18,144	12,64,103	1,09,35,211

Figures in italics represent revenue from excisable articles ... Foreign States.

(b) Includes Rs. 5 license fee of unfermented *tari*.

(c) Includes Rs. 75,661 as charges for controlling office and Rs. 1,68,630 as cost of opium supplied to the Excise De[partment] ...

(d) Includes Rs. 23,267 refunded to other provinces.

(e) Includes Rs. 76,238 as duty on India-made foreign liquor and Rs. 10,628 as duty on spirit contained in medic[inal and toi]let preparations recovered from other provinces and Rs. 23,181 as collection of payments for services rendered.

APPENDIX A.

Imperial Return I-A.—*Supplementary table showing the duty realized (a) in other British Indian provi[…] on excisable articles exported to Bihar, and (b) in Bihar on excisable articles […] ported to other British Indian provinces.*

Description of excisable articles.	Amount of duty realized in other provinces in India on excisable articles exported to Bihar. In the United Provinces.	In Bengal.	In the Punjab.	In Bombay.	Total.	Amount of duty realized in Bihar on excisable articles exported to other Indian provinces. To the United Provinces.	To Bengal.	To Assam.	To Central Provinces.	To Madras.	To Orissa.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India-made foreign liquor	15,630	53,046	7,562	10,000	76,238	...	...	...	...	...	...
Spirituous, medicinal and toilet preparations including Medicated Wines (Mritasanjibani).	...	10,285	...	343	10,628	3,348	14,311	3,190	...	...	613

APPENDIX A.

Imperial Return II.—*Expenditure*, 1938-39.

Names of Divisions and Districts.	Pay of officers and Establishment.	Allowances other than rewards.	Supplies and Services other than rewards. Construction and repair of buildings.	Other charges.	Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Cost of *ganja* purchased.	Cost of *charas* purchased.	Cost of *bhang* purchased.	Assignments and compensations.	Government commercial undertakings to which Chapter 2 of the Account Code applies. Additions to plants and machineries.	Depreciation.	Total charges.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise Commissioner's Office.	64,147	6,870	...	1,469	3,175	...	...	...	...	...	...	...	...	75,661
PATNA DIVISION.														
Patna	64,880	21,065	...	927	1,800	1,398	...	...	...	...	...	...	...	90,070
Gaya	69,006	22,800	...	873	1,916	3,700	...	...	...	...	1,130	...	...	99,424
Shahabad	38,313	13,267	...	860	1,359	845	...	...	...	...	514	...	...	55,158
Total ...	1,72,199	57,132	...	2,659	5,075	5,943	...	...	...	...	1,644	...	...	2,44,652
TIRHUT DIVISION.														
Saran	42,613	16,995	...	1,050	7,802	6,999	...	...	...	...	29	...	...	75,488
Champaran	41,038	16,977	180	1,086	1,400	1,500	...	...	...	...	101	...	...	61,282
Muzaffarpur	54,145	18,489	121	874	1,600	830	...	...	...	...	129	...	...	76,188
Darbhanga	46,737	17,663	225	845	1,559	1,800	...	...	...	...	22	...	...	68,851
Total ...	1,84,533	69,124	526	3,855	12,163	11,129	...	...	...	...	281	...	...	2,81,809
BHAGALPUR DIVISION.														
Monghyr	46,668	16,600	...	875	1,400	3,100	...	...	...	...	96	...	...	68,739
Bhagalpur	63,568	16,500	100	645	1,457	1,670	...	...	...	...	842	...	...	84,782
Purnea	39,162	11,945	245	931	1,143	529	...	...	...	...	..	...	...	53,945
Santal Parganas ...	49,946	17,724	...	300	1,713	2,363	...	...	...	...	...	...	...	72,046
Total ...	1,99,344	62,769	345	2,751	5,712	7,662	...	...	...	...	938	...	...	2,79,512
CHOTA NAGPUR DIVISION.														
Hazaribagh	32,238	17,500	...	1,160	1,020	2,428	...	...	...	...	372	...	...	54,718
Ranchi	40,929	17,000	...	1,128	1,129	3,800	...	...	...	...	...	...	...	63,986
Palamau	22,773	9,000	...	661	631	650	...	...	...	...	...	...	...	33,715
Manbhum	33,272	15,764	...	348	1,366	2,874	...	...	...	...	...	...	...	53,624
Singhbhum	22,975	10,757	...	330	1,266	2,096	...	...	...	...	...	...	...	37,424
Total ...	1,52,187	70,021	...	3,627	5,412	11,848	...	...	...	...	372	...	...	2,43,467
GRAND TOTAL ...	7,72,410	2,65,916	871	14,361	31,735	36,582	1,68,630	...	...	...	3,235	...	...	12,93,740
TOTAL FOR 1937-38 ...	7,77,814	2,73,332	922	10,502	23,190	30,516	1,46,968	...	...	...	859	...	...	12,64,108

APPENDIX A.

Imperial Return II.—Shops and Licenses.

Names of Divisions and Districts.	Manufacture of Liquor for sale of— Breweries.	Government distilleries.	Private distilleries.	Outstills.	Number of wholesale licenses for sale of— Country spirit.	Liquors, other than commercial spirits, imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including denatured spirits and medicated wines.	Opium.	*Ganja.*	*Charas.*	*Bhang.*	Number of tappers licenses.	Country Liquors. Number of shops licensed for retail sale of— Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented *tari.*	Unfermented *tari.*	Other country fermented liquors (pachwai, etc.) (Ordinary licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
BIHAR.																		
PATNA DIVISION.																		
Patna	...	...	...	...	2	5	1	...	3	...	2	...	115	...	...	2,335	...	...
Gaya	...	...	1	...	1	...	1	...	4	...	4	...	114	...	27	1,388	...	...
Shahabad	...	...	...	...	1	...	...	...	4	...	4	361	82	...	33	361	...	...
Total ...	...	...	1	...	4	5	2	...	11	...	10	361	311	...	60	4,084	...	...
TIRHUT DIVISION.																		
Saran	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	...	...
Champaran ...	...	...	...	...	1	...	...	...	3	...	1	274	78	...	3	274	...	...
Muzaffarpur ...	...	...	...	...	1	...	2	...	3	...	1	...	86	...	...	2,215	...	...
Darbhanga ...	...	...	...	...	1	1	...	...	5	...	1	...	61	...	...	828	...	...
Total ...	...	...	1	...	4	2	3	...	11	...	3	274	225	...	3	3,317	...	...
BHAGALPUR DIVISION.																		
Monghyr	...	...	1	...	2	1	2	...	3	...	3	...	106	...	23	823	...	...
Bhagalpur	...	...	1	...	1	...	...	...	2	...	1	544	84	...	32	281	...	...
Purnea	...	...	...	...	1	...	...	...	3	...	1	553	117	...	...	45	...	...
Santal Parganas ...	...	...	...	...	2	1	...	...	4	...	3	534	23	...	125	159	...	45
Total ...	...	...	2	...	6	2	2	...	12	...	8	1,631	330	...	180	1,308	...	45
CHOTA NAGPUR DIVISION.																		
Hazaribagh ...	...	...	...	...	...	...	...	...	2	...	2	305	...	...	132	100	...	1
Ranchi	...	...	1	...	1	...	1	...	1	...	1	15	6	...	147	15	3	226
Palamau	...	...	...	...	...	...	...	...	1	...	1	101	...	...	110	101	...	...
Manbhum	...	...	...	...	2	3	...	...	2	...	2	103	5	...	125	13	...	56
Singhbhum ...	...	...	...	...	1	2	...	...	1	...	1	10	8	...	46	5	...	117
Total ...	...	...	1	...	4	5	1	...	7	...	7	534	19	...	560	234	3	400
Grand Total ...	...	...	5	...	18	14	8	...	41	...	28	2,800	885	...	803	8,943	3	445
Grand Total for 1937-38.	...	...	6	...	18	13	5	...	43	...	30	1,755	994	...	807	11,063	2	449

Names of Divisions and Districts.	Malt liquors only.	Foreign Liquors. Retail Licenses—Number for sale of— Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding-houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding *canteens*).	Liquor in canteens.	Liquors in railway refreshment rooms, dák bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Number of licenses for retail sale of— Raw opium.	*Ganja.*	*Charas.*	*Bhang.*	Retail licenses—Number for sale of— Opium and its preparations for medicinal purposes only (Ordinary Druggists' permits).	Morphia (Special Druggists' permits).	Hemp drugs for medicinal purposes only (Druggists' permits).	Cocaine (Druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
BIHAR.																		
PATNA DIVISION.																		
Patna	...	6	14	6	3	3	11	...	91	71	23	68	...	43	3	60	4	28
Gaya	...	2	5	...	...	1	2	...	19	47	16	77	...	47	...	22	12	12
Shahabad	...	1	3	1	...	1	...	...	13	30	19	91	...	50	19	19	1	12
Total ...	...	9	22	7	3	5	13	...	123	148	58	236	...	140	22	101	17	52
TIRHUT DIVISION.																		
Saran	...	1	4	...	...	3	8	...	6	43	7	...	...	...	36	...	...	3
Champaran ...	...	2	8	...	...	2	...	...	15	26	16	74	...	14	21	...	4	6
Muzaffarpur ...	...	2	4	...	1	2	2	...	9	38	15	68	...	26	32	...	4	4
Darbhanga ...	...	...	12	...	...	2	4	...	17	45	29	63	...	4	31	...	5	8
Total ...	...	5	28	...	1	9	14	...	47	152	67	205	...	44	120	...	13	21
BHAGALPUR DIVISION.																		
Monghyr	...	8	4	...	...	6	...	...	21	42	24	111	...	25	...	19	8	13
Bhagalpur	...	2	3	...	...	1	...	...	14	25	39	120	...	26	...	17	7	3
Purnea	...	...	6	...	...	2	...	...	8	30	83	128	...	15	17	16	8	7
Santal Parganas ...	...	1	6	...	...	3	...	...	3	31	21	77	...	15	10	9	4	5
Total ...	...	11	19	...	...	12	...	...	46	128	167	436	...	81	27	61	27	28
CHOTA NAGPUR DIVISION.																		
Hazaribagh ...	...	7	2	2	...	1	...	...	15	27	26	42	...	30	3	5	5	15
Ranchi	...	3	7	6	...	1	3	...	8	26	25	44	...	15	2	6	6	10
Palamau	...	...	3	...	...	...	...	...	4	9	16	25	...	21	...	...	3	5
Manbhum	...	12	13	...	...	4	...	...	29	35	22	58	...	20	1	12	20	11
Singhbhum ...	...	10	5	1	...	3	7	...	14	37	18	20	...	10	1	9	13	5
Total ...	...	32	30	9	...	9	10	...	70	134	107	189	...	96	7	32	47	46
Grand Total ...	...	57	99	16	4	35	37	...	286	562	399	1,066	...	361	176	194	194	147
Grand Total for 1937-38.	...	54	95	18	4	37	91	...	330	508	408	1,136	...	364	197	271	102	140

APPENDIX A.

IMPERIAL RETURN IV—Consumption, Rates of Duties and Prices.

Names of Divisions and Districts.	Country spirit — Issues in Imperial gallons. At the strength of 25° U. P.	At the strength of 30° U. P.	At the strength of 50° U. P.	At the strength of 60° U. P.	At the strength of 70° U. P.	At the strength of 72·6° U. P.	At the strength of 80° U. P.	At the strength of 85° U. P.	At the strength of 86·3° U. P.	Equivalent of London proof of total of columns 2, 3 and 4 to 4 (f).	Rates of duty per L. P. gallon.
1	2	3	4	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5	6
											Rs. a. p. Rs. a. p.
PATNA DIVISION.											
Patna	...	2,682	19,304	...	...	316,644	...	...	...	98,606·5	3 2 0 to 4 6 0
Gaya	...	1,386	7,622	...	...	339,232	...	...	...	98,070·0	3 2 0 to 4 6 0
Shahabad	...	540	3,121	...	...	309,928	...	...	...	87,168·7	3 2 0 to 4 6 0
Total ...	...	4,608	30,047	...	...	965,804	...	...	...	283,845·2	
TIRHUT DIVISION.											
Saran	...	...	...	...	...	...	...	...	...	..	...
Champaran	...	903	1,284	...	...	238,644	...	...	...	66,901·2	1 4 0 to 4 6 0
Muzaffarpur	...	1,580	3,099	...	...	84,708	...	...	...	25,950·3	1 4 0 to 4 6 0
Darbhanga	...	2,223	2,897	...	...	53,780	...	...	...	17,794·1	1 4 0 to 4 6 0
Total ...	...	4,706	7,280	...	...	377,132	...	...	...	110,645·5	
BHAGALPUR DIVISION.											
Monghyr	...	1,433	3,574	...	...	195,816	...	...	...	56,638·9	1 4 0 to 4 6 0
Bhagalpur	...	1,706	1,864	...	...	107,016	...	...	...	31,555·6	1 4 0 to 4 6 0
Purnea	...	1,561	2,977	...	...	163,260	...	...	...	47,477·7	1 4 0 to 4 6 0
Santal Parganas	...	400	...	16,074	10,565	...	...	...	...	9,879·1	2 3 0 to 4 6 0
Total	...	5,100	8,415	16,074	10,565	466,092	...	...	...	145,551·3	
CHOTA NAGPUR DIVISION.											
Hazaribagh	...	...	...	...	...	...	...	...	...	...	
Ranchi	...	2,924	1,872	...	34,120	...	65,860	...	...	26,390·8	1 4 0 to 3 2 0
Palamau	...	...	...	...	...	...	...	...	...	...	...
Manbhum	...	237	2,070	...	648	34,252	17	...	...	10,818·0	1 4 0 to 4 0 0
Singhbhum	...	1,796	12,520	...	201,900	...	12,432	...	...	70,573·6	1 4 0 to 6 9 0
Total ...	...	4,957	16,462	...	236,668	34,252	78,309	...	...	107,782·4	......
GRAND TOTAL ..	...	19,371	62,204	16,074	247,233	1,843,280	78,309	...	...	647,824·4	......
GRAND TOTAL FOR 1937-38 ...	...	20,671	69,216	19,356	217,914	2,119,414	71,160	...	...	719,867·8	......

Names of Divisions and Districts.	Cost price per L. P. gallon.	Retail price per bulk gallon.	Foreign liquors. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons.	Malt liquors in Imperial gallons.	Commercial spirits. Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	7	8	9	10	11	12	13	14	15	16
	Rs. a. p.	Rs. a. p. to Rs. a. p.								
PATNA DIVISION.										
Patna	1 1 6	1 8 0 to 6 0 0	1,074	606	3,395	917	3,353	151	7,196	130
Gaya	1 1 6	1 8 0 to 6 0 0	225	67	2,603	302	78	23	2,303	100
Shahabad	1 1 6	1 8 0 to 6 0 0	139	30	677	108	55	12	1,709	25
Total	...	...	1,438	703	6,675	1,327	3,485	186	11,208	255
TIRHUT DIVISION.										
Saran	...	...	931	141	...	1,206	...	2	2,956	...
Champaran	1 1 6	0 8 0 to 6 8 0	510	94	1,057	60	...	...	1,894	17
Muzaffarpur	1 1 6	0 8 0 to 6 8 0	565	200	2,205	193	...	14	3,839	141
Darbhanga	1 1 6	1 0 0 to 6 8 0	788	165	2,264	196	18	5	2,876	56
Total	...	...	2,794	600	5,526	1,655	18	21	10,565	214
BHAGALPUR DIVISION.										
Monghyr	1 1 6	1 8 0 to 6 8 0	1,603	228	7,923	486	26	268	3,935	15
Bhagalpur	1 1 6	1 8 0 to 6 8 0	375	66	1,374	39	...	...	2,536	31
Purnea	1 1 6	1 8 0 to 6 8 0	297	71	1,668	282	...	1	3,074	81
Santal Parganas	1 1 6	1 8 0 to 6 8 0	383	55	2,161	194	...	50	2,039	15
Total	...	...	2,658	420	13,126	1,001	26	319	11,584	142
CHOTA NAGPUR DIVISION.										
Hazaribagh	...	...	480	106	3,430	56	...	1	1,807	10
Ranchi	1 1 6	1 0 0 to 5 0 0	764	281	4,582	311	1	2	2,737	30
Palamau	...	...	47	14	....	8	...	...	505	...
Manbhum	1 1 6	1 0 0 to 6 0 0	1,844	417	14,698	766	25	3	4,131	191
Singhbhum	1 1 6	1 0 0 to 6 0 0	2,350	1,034	23,688	1,299	...	133	6,436	168
Total	...	...	5,485	1,852	46,398	2,440	26	139	15,616	399
GRAND TOTAL	...	...	12,375	3,575	71,725	6,423	3,555	665	48,973	1,010
GRAND TOTAL FOR 1937-38	...	...	13,235	4,467	77,789	4,802	11,588	374	44,103	1,344

399914

APPENDIX A.

IMPERIAL TABLE IV.—Consump[tion] … Rates of Duties and Prices—concld.

Opium and drugs.

Name of Division and District.	Issues in seers of excise opium.	Retail sales in seers of other opium (e.g., Punjab grown, Punjab Hill States, and Malwa).	Wholesale price of opium to retail vendors, per seer. — Cost price.	Wholesale price of opium to retail vendors, per seer. — Duty.	Average retail price of opium, per seer.	Sales of morphia, in lbs. oz. grs.	Charas. — Sales in seers.	Charas. — Cost price per seer.	Charas. — Duty per seer.
1	17	18	19	20	21	22	23	24	25
			Rs. a. p.	Rs. a. p.	Rs. Rs.	Lbs. oz. grs.			
PATNA DIVISION.									
Patna	660	...	19 4 0	70 12 0	100	1 10 0	...	...	...
Gaya	613	...	19 4 0	70 12 0	100	7 10 186	...	...	...
Shahabad	430	...	19 4 0	70 12 0	100	...	...	...	...
Total ...	1,703	...	...	...	...	9 4 186	...	...	...
TIRHUT DIVISION.									
Saran	122	...	19 4 0	120 12 0	160	0 0 218	...	...	...
Champaran	206	...	19 4 0	70 12 0	100	0 7 0	...	...	...
Muzaffarpur	303	...	19 4 0	70 12 0	100	0 0 301	...	...	...
Darbhanga	314	...	19 4 0	70 12 0	100	0 2 0	...	...	...
Total ...	945	...	...	...	...	0 10 82	...	...	...
BHAGALPUR DIVISION.									
Monghyr	385	...	19 4 0	70 12 0	100	0 8 98	...	...	...
Bhagalpur	460	...	19 4 0	70 12 0	100	0 13 317	...	...	...
Purnea	1,163	...	19 4 0	70 12 0	100	0 3 398	...	...	...
Santal Parganas	511	...	19 4 0	70 12 0	100	1 3 0	...	...	...
Total ...	2,519	...	...	...	...	2 12 376	...	...	...
CHOTA NAGPUR DIVISION.									
Hazaribagh	510	...	19 4 0	70 12 0	100	1 3 130	...	...	...
Ranchi	510	...	19 4 0	70 12 0	100	2 4 1	...	...	...
Palamau	387	...	19 4 0	70 12 0	100	0 0 23	...	...	...
Manbhum	547	...	19 4 0	70 12 0	100	0 4 96	...	...	...
Singhbhum	1,178	...	19 4 0	70 12 0	100	26 2 76	...	...	...
Total ...	3,132	...	19 4 0	70 12 0	...	29 13 326	...	...	...
GRAND TOTAL ...	8,399	...	19 4 0	70 12 0	...	42 9 96	...	...	...
GRAND TOTAL FOR 1937-38 ...	8,410	...	19 7 0	70 9 0	...	30 7 368	...	...	...

Name of Division and District.	Ganja. — Sales in seers.	Ganja. — Cost price per seer.	Ganja. — Duty per seer.	Ganja. — Retail price per seer.	Bhang. — Sales in seers of bhang and its preparations.	Bhang. — Cost price per seer.	Bhang. — Duty per seer.	Bhang. — Retail price per seer.	Sale of cocaine in lbs. oz. grs.
1	27	28	29	30	31	32	33	34	35
		Rs. a. p. Rs. a. p.	Rs. Rs.	Rs. Rs.		Rs. a. p. Rs. a. p.	Rs. a. p.	Rs. a. p. Rs. a. p.	Lbs. oz. gr.
PATNA DIVISION.									
Patna	2,778	4 7 0 to 4 11 0	35	70	1,405	0 5 0	3 0 0	7 8 0	0 7 287
Gaya	2,688	4 0 0 to 4 4 0	35	70	2,445	0 6 0	3 0 0	7 8 0	0 2 429
Shahabad	4,475	5 0 0 to 5 4 0	35	70	1,455	0 6 0	3 0 0	7 8 0	0 0 406
Total	9,941	...	...	...	5,305	...	...	...	0 11 248
TIRHUT DIVISION.									
Saran	...	...	...	...	...	...	...	...	0 0 370
Champaran	{ 2,386 *199* }	4 15 0 to 5 0 0	35	60 to 70	103	0 5 0 ...	2 0 0	5 0 0	0 1 380
Muzaffarpur	{ 1,666 *73* }	4 4 0 to 5 4 0	35	60 to 70	187	0 7 0	2 0 0	5 0 0	0 0 213
Darbhanga	{ 1,288 *860* }	4 8 0 to 5 1 0	35	60 to 70	32	0 6 0	2 0 0	5 0 0	0 1 20
Total	{ 5,332 *1,132* }	...	...	...	322	...	...	...	0 4 109
BHAGALPUR DIVISION.									
Monghyr	3,806	4 13 0 to 4 14 0	35	70	139	0 6 0	2 0 0 } and 3 0 0 }	5 0 0 to 7 8 0	0 9 388
Bhagalpur	2,202	4 0 0 to 4 8 0	35	70	253	0 5 0	3 0 0 South 2 0 0 North	5 0 0 to 7 8 0	0 0 297
Purnea	{ 1,729 *258* }	4 2 6 to 4 10 0	35	60 to 70	68	0 5 9	2 0 0	5 0 0	0 0 10
Santal Parganas	1,239	5 2 0 to 5 10 0	35	70	396	0 7 0	3 0 0	7 8 0	0 0 75
Total	{ 8,976 *258* }	...	...	...	855	...	...	...	0 10 333
CHOTA NAGPUR DIVISION.									
Hazaribagh	777	4 10 9 to 5 3 0	35	70	663	0 6 0	3 0 0	7 8 0	0 1 239
Ranchi	463	4 8 0 to 5 0 0	35	70	346	0 12 0	3 0 0	7 8 0	0 1 224
Palamau	328	5 4 0	35	70	498	0 6 0	3 0 0	7 8 0	0 0 387
Manbhum	1,920	4 14 0 to 5 0 0	35	70	1,471	0 7 0 to 0 8 0	3 0 0	7 8 0	0 1 9
Singhbhum	{ 1,019 }	5 12 0 to 6 4 0	35	70	860	0 8 0	3 0 0	7 8 0	0 0 77
Total	{ 4,507 }	...	...	...	3,837	...	...	...	0 5 63
GRAND TOTAL	{ 28,746 *1,390* }	...	...	...	10,319	...	...	...	1 15 305
GRAND TOTAL FOR 1937-38	{ 32,506 *1,103* }	...	...	...	8,761	...	...	...	1 9 297

Figures in italics represe[nt] … Foreign and Feudatory States.

APPENDIX A.

IMPERIAL RETURN IV-A.—*Imports and exports of excisable articles of different descriptions from and to other British Provinces* (a) *on payment of duty and* (b) *in bond.*

Description of excisable articles.	Imports. Duty paid. From— Quantity.	Imports. Duty paid. From— Amount of duty.	Imports. Duty paid. From— Quantity.	Imports. Duty paid. From— Amount of duty.	Imports. Duty paid. Total. Quantity.	Imports. Duty paid. Total. Amount of duty.	Imports. In bond. From—	Imports. In bond. From—	Imports. In bond. Total.	Exports. Duty paid. To— Quantity.	Exports. Duty paid. To— Amount of duty.	Exports. Duty paid. To— Quantity.	Exports. Duty paid. To— Amount of duty.	Exports. Duty paid. Total. Quantity.	Exports. Duty paid. Total. Amount of duty.	Exports. In bond. To—	Exports. In bond. To—	Exports. In bond. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Country spirit	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ganja ...	...	...	...	...	...	...	...	...	...	Mds. 4 Srs. 5 Orissa	...	...	...	Mds. 4 srs. 5	...	...	...	...
Bhang ..	...	...	...	...	...	...	...	...	...	Orissa md. 1 srs. 25	...	...	...	Md. 1 srs. 25	...	Orissa 105 mds.	Bengal 220 mds.	325 mds.
India made foreign liquor.	Bengal *1,103 L. P. gallons of (spirit) and 68 bulk gallons of Beer.	Rs. 24,170	Punjab 155 L. P. gallons of spirit and 8,868 bulk gallons of Beer.	Rs. 7,663	1,981 L. P. gallons of (spirit) and 9,156 bulk gallons (Beer.)	Rs. 48,644	...	...	...	...	...	...	...	...	...	...	...	...
	U. P. 723 L. P. gallons of (spirit) and 2·0 bulk gallons of beer.	16,811	...	...														

*Quantity of India-made foreign liquor exported direct from the distilleries and bonded warhouses in B...

APPENDIX A.

IMPERIAL RETURN V.

13

15 Excise.

APPENDIX A.

IMPERIAL RETURN V.—*Incidence of Revenue and Consumption.*

Divisions and Districts.	Area (in square miles). Outstill system.	Area (in square miles). Distillery system. Urban.	Area (in square miles). Distillery system. Rural.	Population (in thousands). Outstill system.	Population (in thousands). Distillery system. Urban.	Population (in thousands). Distillery system. Rural.	Number of square miles per shop. Country spirit. Outstill area.	Number of square miles per shop. Country spirit. Distillery area. Urban.	Number of square miles per shop. Country spirit. Distillery area. Rural.
1	2	3		4	5		6	7	
PATNA DIVISION.									
Patna	...	26	2,042	...	248	1,598	...	1·4	31·0
Gaya	1,026	20	3,668	434	88	1,865	38·0	2·2	44·7
Shahabad	1,422	15	2,935	472	117	1,404	43·0	1·3	61·3
Total	2,448	61	8,645	906	453	4,867	40·8	1·6	64·1
TIRHUT DIVISION.									
Saran	...	...	...	...	...	...	...	...	...
Champaran	391	13	3,127	7	45	2,094	130·3	3·2	47·5
Muzaffarpur	...	20	3,007	...	82	2,859	...	4·8	37·5
Darbhanga	...	7	3,341	...	60	3,106	...	1	61·7
Total	391	49	9,475	7	187	8,059	130·3	2·8	60·2
BHAGALPUR DIVISION.									
Monghyr	896	61	2,970	322	83	1,882	38·9	8·7	39·5
Bhagalpur	925	11	3,290	397	89	1,848	28·9	1·5	54·7
Purnea	...	24	4,939	...	46	2,141	...	3·0	45·3
Santal Parganas	4,695	7	777	1,718	19	314	37·5	2·0	273·5
Total	6,516	103	11,976	2,337	237	6,185	36·2	4·1	60·7
CHOTA NAGPUR DIVISION.									
Hazaribagh	7,021	...	...	1,517	...	...	53·1	...	...
Ranchi	7,030	10	62	1,484	58	25	47·8	2·5	354·8
Palamau	4,916	...	...	819	...	...	44·6	...	...
Manbhum	3,704	9	382	1,674	42	95	29·6	3	2038·5
Singhbhum	3,697	30	152	814	94	23	80·3	6	1289
Total	26,368	49	596	6,308	194	142	47·0	4·0	3848·1
GRAND TOTAL	35,723	262	30,692	9,558	1,071	19,253	7·7	3·0	87·1
GRAND TOTAL for 1937-38	35,723	282	33,363	9,558	1,179	21,628	44·8	2·5	38·1

Divisions and Districts.	Number of square miles per shop. Opium. Urban.	Opium. Rural.	Ganja. Urban.	Ganja. Rural.	Charas. Urban.	Charas. Rural.	Bhang. Urban.	Bhang. Rural.	Number of shops per 10,000 of population. Country spirit. Outstill area.	Country spirit. Distillery area. Urban	Country spirit. Distillery area. Rural.	Opium. Urban.	Opium. Rural.	Ganja. Urban.	Ganja. Rural.
1	8		9		10		11		12	13		14		15	
PATNA DIVISION.															
Patna	2·9	145·8	3·6	35·2	...	...	2·6	61·9	...	·7	·6	·3	·08	·4	·36
Gaya	2·8	469·7	3·4	67·1	...	...	2·4	117·4	·06	·8	·4	·5	·04	·6	·30
Shahabad	2·1	363·9	1·5	53·8	...	...	1·5	108·9	·07	·9	·3	·6	·06	·8	·43
Total	2·6	308·2	2·1	67·0	...	...	2·1	98·2	·6	·8	·4	·4	·06	·5	·36
TIRHUT DIVISION.															
Saran	4·3	667·5	...	...	...	...	...	...	...	...	...	·4	·01	...	...
Champaran	2·6	319·8	2·6	50·9	...	...	3·2	351·8	4·2	·8	·3	·1	·05	·1	·31
Muzaffarpur	4·8	334·1	4·8	48·5	...	...	4·8	150·3	...	·7	·2	·7	·03	·7	·21
Darbhanga	2·3	144·9	2·0	59·5	...	...	3·5	...	...	·7	·1	·6	·07	·7	·18
Total	3·4	266·5	3·8	67·0	...	...	4·9	417·6	4·2	·6	·1	·6	·04	·6	·17
BHAGALPUR DIVISION.															
Monghyr	2·7	195·8	2·7	36·6	...	...	2·7	186·5	·7	·8	·4	·4	·09	·4	·43
Bhagalpur	3·6	117·0	2·2	36·6	...	...	3·6	183·4	1·0	·7	·3	·3	·16	·5	·53
Purnea	2·6	66·7	2·7	41·5	...	...	6·0	449·0	...	·1	·5	1·9	·11	1·9	·55
Santal Parganas	2·2	321·7	2·2	74·9	...	...	2·3	497·2	·6	·6	·9	·8	·08	·8	·36
Total	2·7	126·1	2·5	44·7	...	...	3·6	280·9	·7	·9	·3	·7	·17	·8	·48
CHOTA NAGPUR DIVISION.															
Hazaribagh	4·6	304·6	3·5	184·4	...	...	3·5	269·5	·8	...	...	·6	·15	·8	·25
Ranchi	3·3	323·4	3·3	173·0	...	...	3·3	591·0	·9	·6	·1	·5	·14	·5	·27
Palamau	2	350·8	2·0	213·5	...	...	2·0	258·5	1·3	...	...	·1	·17	·1	·28
Manbhum	3·6	239·8	3·6	76·9	...	...	3·6	271·8	·7	·5	·01	·9	·09	·9	·30
Singhbhum	6	296·0	6·0	256·6	...	...	6·0	769·8	·5	·4	·3	·3	·15	·3	·18
Total	4·2	302·6	4·0	158·4	...	...	4·0	349·8	·8	·4	·01	·6	·13	·6	·26
GRAND TOTAL	3·3	216·6	3·0	70·5	...	...	3·4	241·6	·08	·6	·2	·6	·10	·6	·31
GRAND TOTAL for 1937-38	3·1	212·1	2·8	61·7	...	...	3·2	234·4	·08	·8	·4	·6	·10	·6	·33

APPENDIX A.

IMPERIAL RETURN V.—*Incidence of Revenue and Consumption.*

Division and district.	Number of shops per 10,000 of population. Charas. Urban.	Charas. Rural.	Bhang. Urban.	Bhang. Rural.	Consumption per 100 of the population in gallons or seers. Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
1	16		17		18	19	20	21	22
PATNA DIVISION.									
Patna	...	...	·4	·20	5·33	·03	·15	...	·07
Gaya	...	...	·6	·17	4·10	·02	·11	...	·10
Shahabad	...	...	·8	·21	4·37	·03	·22	...	·07
Total ...	...	...	·5	·19	4·55	·02	·15	...	·08
TIRHUT DIVISION.									
Saran	...	...	...	...	...	...	...	...	...
Champaran	...	...	·9	·04	3·11	...	·11	...	...
Muzaffarpur	...	...	·7	0·7	·88	·01	·05	...	...
Darbhanga	...	...	·4	...	·56	...	·04	...	...
Total ...	...	...	·5	·02	1·30	...	·04	...	...
BHAGALPUR DIVISION.									
Monghyr	...	...	·4	·09	2·47	·01	·16	...	...
Bhagalpur	...	...	·3	·15	1·41	·02	·09	...	·01
Purnea	...	...	·8	·05	2·17	·05	·07	...	...
Santal Parganas	...	...	·8	·05	4·81	·02	·06	...	·01
Total ...	...	...	·5	·07	1·67	·02	·10	...	...
CHOTA NAGPUR DIVISION.									
Hazaribagh	...	...	·8	·20	...	·03	·05	...	·04
Ranchi	...	...	·5	·09	1·68	·03	·02	...	·02
Palamau	..	...	·1	·26	...	·04	·04	...	·06
Manbhum	...	...	·9	·11	5·97	·03	·10	...	·08
Singhbhum	...	...	·3	·12	7·59	·12	·10	...	·09
Total ...	...	...	·6	·15	1·62	·04	·06	...	·05
GRAND TOTAL ...	...	...	·5	·09	2	·02	·08	...	·03
Grand Total for 1937-38 ...	...	...	·5	·09	5·48	·02	·10	...	·03

Division and district.	Average taxation per proof gallon or seer in rupees (to two places of decimals). Country spirit (distillery area). Duty.	Country spirit. Vend fees.	Country spirit. Total.	Opium. Duty.	Opium. Vend fees.	Opium. Total.	Ganja. Duty.	Ganja. Vend fees.	Ganja. Total.	Charas. Duty.	Charas. Vend fees.	Charas. Total.	Bhang. Duty.	Bhang. Vend fees.	Bhang. Total.	Average total excise revenue per head of population (based on column 48 of Imperial Return I).
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
PATNA DIVISION.																
Patna	3·81	1·56	5·37	70·75	7·85	78·60	35·00	26·83	61·83	...	...	...	3·00	1·86	4·86	·69
Gaya	3·56	1·32	4·88	70·75	7·63	78·38	35·00	32·71	67·71	...	...	...	3·00	3·53	6·53	·56
Shahabad	3·34	1·18	4·52	70·75	8·46	79·21	35·00	24·58	59·58	...	...	...	3·00	4·16	7·16	·46
Total	3·58	1·36	4·94	70·75	7·99	78·74	35·00	27·39	62·39	...	...	...	3·00	3·26	6·26	·57
TIRHUT DIVISION.																
Saran	...	...	...	*120·75	24·27	145·02	...	...	...	...	...	...	...	...	...	·00
Champaran	1·65	1·92	3·57	70·75	6·20	76·95	35·00	21·81	56·81	...	...	...	2·00	1·91	3·91	·24
Muzaffarpur	2·84	1·55	4·39	70·75	8·96	79·71	35·00	19·82	54·82	...	...	...	2·00	1·99	3·99	·24
Darbhanga	2·98	2·30	5·28	70·75	8·17	78·92	35·00	28·97	63·97	...	...	...	2·00	5·12	7·12	·16
Total	2·14	1·90	4·04	70·75 * and 120·75	10·77	80·82	35·00	22·89	57·89	...	...	...	2·00	2·28	4·28	·16
BHAGALPUR DIVISION.																
Monghyr	2·70	2·20	4·90	70·75	8·81	79·56	35·00	25·04	60·04	...	...	...	2·91	2·16	5·07	·35
Bhagalpur	2·55	1·85	4·40	70·75	11·48	83·23	35·00	28·15	63·15	...	...	...	3·00	3·31	6·31	·25
Purnea	2·20	3·23	5·43	70·75	14·93	85·67	35·00	40·74	75·74	...	...	...	2·00	2·61	4·61	·24
Santal Parganas	2·43	2·40	4·83	70·75	7·70	78·45	35·00	27·54	62·54	...	...	...	3·00	1·97	4·97	·36
Total	2·41	2·40	4·81	70·75	11·89	82·64	35·00	29·17	64·17	...	...	...	2·93	2·45	5·38	·29
CHOTA NAGPUR DIVISION.																
Hazaribagh	...	..	...	70·75	12·23	82·98	35·00	31·69	66·69	...	...	...	3·00	4·23	7·23	·64
Ranchi	2·50	1·59	4·09	70·75	8·43	79·18	35·00	26·45	61·45	...	...	...	3·00	3·49	6·49	·44
Palamau	...	...	...	70·75	12·35	83·10	35·00	26·97	61·97	...	...	...	3·00	5·57	8·57	·53
Manbhum	2·23	3·60	5·83	70·75	10·84	81·59	35·00	21·44	56·44	...	...	...	3·00	3·58	6·58	·56
Singhbhum	2·53	2·56	5·09	70·75	8·46	79·21	35·00	17·07	52·07	...	...	...	3·00	3·52	6·52	·87
Total	2·49	2·43	4·92	70·75	9·97	80·72	35·00	23·13	58·13	...	...	...	3·00	3·88	6·88	·59
GRAND TOTAL	2·89	1·89	4·78	70·75	10·15	80·90	35·00	26·45	61·45	...	...	...	2·99	3·39	6·38	·38
Grand Total for 1937-38	2·79	2·69	5·48	70·56	9·22	79·78	35·00	23·01	58·01	...	...	...	2·96	3·30	6·26	·37

*For Saran only.

APPENDIX B.

Provincial Table I.

APPENDIX B.

PROVINCIAL TABLE I.—*Demand and actual revenue under the several heads of excisable articles, remissions, advances collections, and balances.*

Division.	District.	Country spirit.		Tari.		Pachwai.		Foreign Liquor.			
								Commercial spirit including medicated wines.		Other Foreign liquors.	
		Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.
1	2	3	4	5	6	7	8	9	10	11	12
	BIHAR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna	5,31,155	5,31,084	4,75,547	4,75,541	...	...	6,708	6,708	8,406	8,315
	Gaya	6,58,428	6,58,371	4,20,858	4,20,890	...	...	12,352	12,352	1,938	1,934
	Shahabad	4,81,031	4,82,332	1,14,377	1,13,967	...	...	1,156	1,156	755	723
	Total ...	16,70,614	16,71,787	10,10,782	10,10,398	...	...	20,216	20,216	11,099	10,972
Tirhut.	Saran	612	218	12	12	...	...	1,578	1,578	5,557	5,053
	Champaran	2,43,211	2,43,172	1,25,980	1,27,065	144	144	992	992	1,389	1,370
	Muzaffarpur	1,13,225	1,13,225	4,66,126	4,65,991	...	...	1,926	1,926	2,376	2,282
	Darbhanga	94,217	94,201	3,07,623	3,07,623	...	...	2,206	2,206	2,536	2,511
	Total ...	4,51,265	4,50,816	8,99,741	9,00,691	144	144	6,702	6,702	11,858	11,216
Bhagalpur.	Monghyr	3,41,632	3,41,632	1,97,421	1,97,392	...	...	5,251	5,251	5,992	5,847
	Bhagalpur	1,72,528	1,71,146	74,501	74,446	212	212	6,834	6,834	1,216	1,198
	Purnea	2,46,887	2,46,528	28,435	27,820	1,836	1,836	1,818	1,795	1,617	1,617
	Santal Parganas	4,88,062	4,87,280	27,815	25,158	92,095	83,961	1,319	1,319	1,518	1,511
	Total ...	12,49,109	12,46,586	3,28,172	3,24,816	94,143	86,009	15,222	15,199	10,343	10,173
	CHOTA NAGPUR.										
Chota Nagpur.	Hazaribagh	8,53,943	8,53,943	14,844	14,844	2,730	1,720	1,074	1,074	2,467	2,444
	Ranchi	5,63,190	5,62,975	891	891	41,996	41,996	1,522	1,522	4,235	4,205
	Palamau	3,63,495	3,63,218	7,305	7,264	...	...	382	382	180	180
	Manbhum	7,64,376	7,63,490	4,132	4,132	63,867	63,867	2,803	2,803	9,531	9,375
	Singhbhum	6,06,346	5,90,049	586	586	27,625	27,625	3,625	3,625	16,314	16,218
	Total ...	31,51,350	30,33,635	27,758	27,717	1,36,218	1,35,208	9,406	9,406	32,727	32,423
	GRAND TOTAL FOR 1938-39 ...	65,22,338	64,02,824	22,66,453	22,63,622	2,30,505	2,21,361	(b) 62,174	(b) 62,151	(a) 1,42,265	(a) 1,41,021
	TOTAL FOR 1937-38 ...	65,40,454	65,20,026	24,39,922	24,28,770	2,04,890	1,93,396	68,140	68,138	66,200	65,487

District.	Ganja.		Charas.		Opium.		Bhang.		Cocaine collection.	Miscellaneous collection.	Total Excise Revenue.		Remissions.	Advance fee collected in the year 1937-38 for 1938-39.	Advance fee collected in the year 1938-39 for 1939-40.	Balance at the end of the year.
	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.			Demand.	Collection.				
2	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
BIHAR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	1,74,598	1,74,375	...	...	65,985	65,987	7,038	7,037	18	9,178	12,78,969	12,78,243	168	74,209	1,18,335	558
Gaya	1,83,125	1,83,125	...	...	58,737	58,737	16,041	16,041	...	5,380	13,56,936	13,56,843	32	1,73,269	2,05,311	61
Shahabad	2,69,550	2,69,926	...	...	43,881	43,881	10,529	10,529	4	7,262	3,33,416	9,29,781	2,435	72,173	95,253	1,200
Total	6,27,273	6,27,426	...	...	1,68,603	1,68,605	33,608	33,607	22	21,820	35,69,321	35,64,867	2,635	3,19,651	4,18,899	1,819
Saran	...	...	...	...	19,550	19,550	...	...	2	607	28,042	27,073	465	1,778	1,439	504
Champaran	1,40,162	1,40,101	...	...	20,152	20,152	403	403	...	2,703	5,37,501	5,36,171	1,148	49,497	58,372	182
Muzaffarpur	93,210	92,319	...	...	30,116	30,116	735	735	...	4,929	7,11,656	7,11,427	...	73,860	43,496	229
Darbhanga	97,962	97,928	...	...	30,922	30,922	228	228	...	4,702	5,40,403	5,40,328	...	38,749	32,539	75
Total	3,30,343	3,30,218	...	...	1,00,740	1,00,740	1,366	1,366	2	13,006	18,17,602	18,14,999	1,613	1,63,884	1,35,846	990
Monghyr	2,27,335	2,27,335	...	...	38,824	38,824	706	706	...	5,724	8,23,054	8,22,720	29	66,375	65,646	145
Bhagalpur	1,36,971	1,36,493	...	...	47,865	47,841	1,599	1,599	2	2	4,61,683	4,59,611	1,385	38,436	41,546	572
Purnea	1,36,050	1,35,936	...	...	1,20,531	1,20,531	316	316	7	2,117	5,39,622	5,38,111	...	48,327	33,630	1,111
Santal Parganas	77,333	77,313	...	...	49,937	49,937	1,979	1,979	4	11,007	7,51,064	7,39,464	8,387	92,298	1,07,427	3,213
Total	5,77,686	5,77,077	...	...	2,57,157	2,57,133	4,600	4,600	13	18,850	25,75,423	25,60,306	9,801	2,45,376	2,49,249	5,041
CHOTA NAGPUR.																
Hazaribagh	52,817	51,051	...	...	51,725	51,449	4,732	4,729	...	3,391	9,87,735	9,48,656	1,010	1,54,686	1,53,267	2,069
Ranchi	28,471	28,471	...	...	50,217	50,217	2,246	2,246	...	4,074	6,96,850	6,96,609	...	99,035	71,000	241
Palamau	30,590	20,331	...	...	40,220	40,220	4,237	4,232	...	1,043	4,37,486	4,36,904	293	69,213	81,854	289
Manbhum	1,08,305	1,08,365	...	...	55,164	55,164	9,680	9,680	23	8,502	10,27,347	10,25,425	...	1,53,196	1,14,410	1,042
Singhbhum	53,068	53,068	...	...	1,16,012	1,16,012	5,437	5,437	...	604	8,29,634	8,13,241	500	45,975	53,097	15,893
Total	2,63,311	2,61,293	...	...	3,13,328	3,13,062	26,333	26,324	23	17,614	39,79,052	39,56,835	1,803	5,22,105	4,73,628	19,534
GRAND TOTAL FOR 1938-39	17,96,616	17,96,044	...	...	8,39,838	8,39,540	65,907	65,897	60	71,290	1,19,41,398 *1,10,047	1,18,97,007 *1,10,047	15,852	12,51,016	12,51,016	27,384
TOTAL FOR 1937-38	19,10,745	19,07,128	...	...	8,35,418	8,34,865	61,587	61,106 +99	78	94,479	1,22,13,916 *51,926	1,21,65,533 *51,926	13,256	12,38,812	12,51,016	35,040

*Includes Rs. 76,238 on account of duty on India-made foreign liquor, Rs. 10,628 on account of duty on spirit contained in medicinal and toilet preparations recovered from other Provinces and Rs. 23,181 as collection of payments for services rendered.

(a) Includes Rs. 76,238 on account of duty on India-made foreign liquor received from other Provinces through exchange account.

(b) Includes Rs. 10,628 representing duty on spirits contained in medicinal and toilet preparations recovered from other Provinces through exchange account.

APPENDIX B.

PROVINCIAL TABLE II.— *Arrests, Convictions, etc., under the Excise, Opium, Opium smoking and Dangerous Drugs Laws, in the year 1938-39.*

Division.	District.	Number of persons— Arrested with the assistance of— Excise officers.	Other officers.	Total.	Convicted with the assistance of— Excise officers.	Other officers.	Total.	Imprisoned.	Amount of— Fines imposed.
1	2	3	4	5	6	7	8	9	10
	BIHAR.								Rs. a. p.
Patna.	Patna ...	91	16	107	63	16	79	55	747 0 0
	Gaya ...	261	1	262	236	1	237	170	1,915 0 0
	Shahabad ...	47	16	63	33	7	40	24	845 0 0
	Total ...	399	33	432	332	24	356	240	3,507 0 0
Tirhut.	Saran ...	706	27	733	649	27	676	239	7,624 10 0
	Champaran ...	209	6	215	193	5	198	76	1,288 8 0
	Muzaffarpur ...	110	1	111	101	1	102	89	903 0 0
	Darbhanga ...	165	13	178	151	12	163	144	623 0 0
	Total ...	1,190	47	1,237	1,094	45	1,139	548	10,439 2 0
Bhagalpur.	Monghyr ...	260	6	266	216	10	226	182	3,040 0 0
	Bhagalpur ...	93	1	94	79	1	80	67	1,180 0 0
	Purnea ...	65	7	72	63	7	70	56	940 0 0
	Santal Parganas ...	196	2	198	185	2	187	161	753 0 0
	Total ...	614	16	630	543	20	563	466	5,913 0 0
	CHOTA NAGPUR.								
Chota Nagpur.	Hazaribagh ...	140	7	147	128	5	133	123	903 0 0
	Ranchi ...	565	19	584	528	14	542	112	7,581 0 0
	Palamau ...	58	1	59	48	1	49	45	35 0 0
	Manbhum ...	280	5	285	261	4	265	119	5,033 0 0
	Singhbhum ...	281	4	285	272	4	276	79	4,275 0 0
	Total ...	1,324	36	1,360	1,237	28	1,265	488	17,827 0 0
	GRAND TOTAL ...	3,527	132	3,659	3,206	117	3,323	1,751	37,686 2 0
	GRAND TOTAL FOR 1937-38 ...	3,193	100	3,302	2,831	92	2,923	1,398	32,072 14 0

District.	Amount of— Fines realized.	Fines remitted on appeal.	Rewards distributed under— Excise laws with reference to the amount of fines imposed, to— Officers other than Excise.	Excise officers.	Informers and others.	Total.	Special orders to— Officers other than Excise.	Excise officers.	Informers and others.	Total.	Grand Total (Rewards).
2	11	12	13	14	15	16	17	18	19	20	21
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Patna	747 0 0	..	...	...	...	...	298 8 0	704 0 0	396 0 0	1,398 0 0	1,398 0 0
Gaya	1,220 3 0	484 3 0	488 8 0	2,139 4 0	1,072 4 0	3,700 0 0	...	...	...	...	3,700 0 0
Shahabad	295 0 0	...	116 8 0	491 8 0	237 0 0	845 0 0	...	...	...	...	845 0 0
Total	2,262 3 0	484 3 0	605 0 0	2,630 12 0	1,309 4 0	4,545 0 0	298 0 0	704 0 0	396 0 0	1,398 0 0	5,943 0 0
Saran	5,509 10 3	...	...	...	...	...	704 8 0	4,529 8 0	1,765 4 0	6,999 4 0	6,999 4 0
Champaran	947 0 0	...	205 8 0	1,060 8 0	234 0 0	1,500 0 0	...	..	...	...	1,500 0 0
Muzaffarpur	352 0 0	...	...	...	...	...	41 8 0	674 8 0	114 0 0	830 0 0	830 0 0
Darbhanga	593 0 0	...	196 0 0	1,225 8 0	378 8 0	1,800 0 0	...	...	...	...	1,800 0 0
Total	7,401 10 3	...	401 8 0	2,286 0 0	612 8 0	3,300 0 0	746 0 0	5,204 0 0	1,879 4 0	7,829 4 0	11,129 4 0
Monghyr	547 0 0	2,0000 0 0	...	...	...	...	522 0 0	1,534 0 0	746 0 0	2,802 0 0	2,802 0 0
Bhagalpur	569 0 0	325 0 0	191 0 0	986 0 0	492 8 0	1,669 8 0	...	...	...	...	1,669 8 0
Purnea	383 0 0	...	...	...	...	...	103 8 0	343 0 0	83 0 0	529 8 0	529 8 0
Santal Parganas	566 0 0	...	...	...	...	...	168 0 0	1,106 0 0	1,089 0 0	2,363 0 0	2,363 0 0
Total	2,065 0 0	2,325 0 0	191 0 0	986 0 0	492 8 0	1,669 8 0	793 8 0	2,983 0 0	1,918 0 0	5,694 8 0	7,364 0 0
Hazaribagh	793 0 0	75 0 0	166 0 0	472 0 0	261 0 0	899 0 0	290 8 0	863 0 0	375 0 0	1,528 8 0	2,427 8 0
Ranchi	5,606 12 0	15 0 0	310 0 0	1,687 6 0	1,141 4 0	3,138 10 0	50 4 0	343 4 0	267 12 0	661 4 0	3,799 14 0
Palamau	35 0 0	...	...	...	...	...	31 0 0	407 0 0	212 0 0	650 0 0	650 0 0
Manbhum	3,090 0 0	...	310 0 0	1,394 0 0	1,456 0 0	3,160 0 0	...	...	...	...	3,160 0 0
Singhbhum	2,110 0 0	...	...	...	...	...	74 0 0	1,340 0 0	682 0 0	2,096 0 0	2,096 0 0
Total	11,634 12 0	90 0 0	786 0 0	3,553 6 0	2,858 4 0	7,197 10 0	445 12 0	2,953 4 0	1,536 12 0	4,935 12 0	12,133 6 0
GRAND TOTAL	23,363 9 3	2,899 3 0	1,983 8 0	9,456 2 0	5,272 8 0	16,712 2 0	2,283 4 0	11,841 4 0	5,730 0 0	19,857 8 0	36,569 10 0
GRAND TOTAL FOR 1937-38	16,227 13 0	7,740 0 0	2,985 8 0	8,411 8 0	5,170 12 0	16,567 12 0	1,839 12 0	6,970 0 0	4,655 4 0	13,465 0 0	30,033 12 0

APPENDIX B.

PROVINCIAL TABLE III.—*Classified statement of offences against the Excise, Opium, Opium smoking and Dangerous Drugs Laws in the year* 1938-39—contd.

Division.	District.	Illicit manufacture of country spirit or possession of materials, stills, utensils, implements or apparatus for its manufacture.		Unlicensed sale of country spirit.		Illicit possession of country spirit.		Unlicensed import, export or transport of country spirit.		Smuggling … Illicit opium. Crude opium		Smuggling … Illicit opium. Treasury opium.		Illicit cultivation of poppy.		Unlicensed sale of opium.		Illicit possession of opium.		Illicit manufacture, possession or sale of intoxicating drugs from poppy.		Illicit cultivation of hemp plant.		Unlicensed sale of *ganja* or *bhang*.		Illicit possession of *ganja* or *bhang*.		Unlawful export, import or transport of *ganja* or *bhang*.	
		Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted	Number of persons convicted.
1	2	3	4	5	6	7	8	9	10	11	[illegible]	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	BIHAR.																												
Patna	Patna ...	28	26	...	...	4	3	...	...	...	[illegible]	–	...	2	...	...	...	8	2	...	...	...	...	2	3	6	6	45	36
	Gaya ...	179	169	1	1	...	...	...	...	...	[illegible]	4	4	...	...	...	...	...	...	1	1	2	...	7	4	...	...	6	4
	Shahabad ...	36	23	2	1	...	...	...	...	...	[illegible]	...	...	...	...	...	...	1	...	1	1	1	1	6	2	5	2	...	...
	Total ...	243	218	3	2	4	3	...	...	...	[illegible]	4	4	2	...	...	...	9	2	2	2	3	1	15	8	11	8	51	40
Tirhut	Saran ...	14	14	...	...	46	44	...	...	...	[illegible]	...	...	...	...	...	...	5	5	...	...	3	3	16	16	230	195	235	230
	Champaran	...	...	2	2	...	...	...	...	...	[illegible]	...	...	...	...	...	...	1	1	...	...	3	2	...	..	173	157	17	17
	Muzaffarpur	...	...	...	...	5	5	...	...	...	[illegible]	...	...	...	...	...	...	...	...	...	...	1	1	9	6	2	..	77	76
	Darbhanga	6	5	...	...	...	...	...	...	...	[illegible]	1	...	...	...	...	...	1	1	...	...	1	...	1	1	147	137	...	...
	Total ...	20	19	2	2	51	49	...	...	...	[illegible]	1	...	...	...	...	...	7	7	...	...	8	6	26	23	552	489	329	323
Bhagalpur	Monghyr ...	213	178	...	...	...	...	...	...	...	[illegible]	...	...	...	...	...	...	...	...	...	...	1	1	...	...	28	25	...	...
	Bhagalpur	22	21	...	...	...	...	...	...	...	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	12	10	20	16	...	...
	Purnea ...	2	2	...	...	1	1	...	...	3	[illegible]	...	...	...	...	...	...	...	...	2	2	...	...	...	...	3	3	38	38
	Santal Parganas	156	153	...	...	3	2	...	...	...	[illegible]	...	...	2	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...
	Total ...	393	354	...	...	4	3	...	...	3	[illegible]	...	...	2	...	...	...	...	...	2	2	1	1	12	10	53	46	38	38
	CHOTA NAGPUR.																												
Chota Nagpur.	Hazaribagh	86	81	53	41	...	...	...	...	...	[illegible]	...	...	1	1	...	...	...	...	...	...	2	2	1	1	...	...	1	1
	Ranchi ...	11	7	28	22	84	67	...	...	...	[illegible]	...	...	...	...	...	...	1	...	...	...	–	...	3	1	...	...	...	—
	Palamau ...	41	35	...	...	9	9	..	...	...	[illegible]	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
	Manbhum	27	24	109	103	107	98	...	...	...	[illegible]	...	...	...	...	...	...	...	...	...	...	1	1	4	4	...	...	...	...
	Singhbhum	60	56	10	9	...	...	24	24	...	[illegible]	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
	Total ...	225	203	200	178	200	174	24	24	...	[illegible]	...	...	1	1	..	...	1	...	2	...	3	3	9	6	...	...	1	1
	GRAND TOTAL ...	881	794	205	182	259	229	24	94	3	[illegible]	5	4	5	1	...	...	17	9	6	4	15	11	62	47	616	543	419	403
	GRAND TOTAL FOR 1937-38 ...	907	809	88	73	239	226	102	91	8	[illegible]	..	...	2	1	1	1	2	2	14	8	57	43	37	31	397	301	212	191

APPENDIX B.

Provincial Table III.—*Classified statement of offences against the Excise, Opium, Opium smoking and Dangerous Drugs Laws, in the year* 1938-39—concld.

District.	District.	Smuggling of outstill liquor into distillery area.		Unlicensed sale of *tari*.		Unlicensed manufacture of *tari*.		Illicit possession of *tari*.		Unlicensed sale of *pachwai*.		Illicit manufacture of *pachwai*.		Illicit possession of *pachwai*.	Unlicensed sale of cocaine.		Illicit possession of cocaine.		Smuggling of cocaine.		Unlicensed sale of other articles.		Illicit possession of other articles.		Breaches of conditions of license.		Other offences.		Total.		Number of cases compounded under section 68 of the Bihar and Orissa Excise Act.
		Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	
1	—	31	32	33	34	35	36	37	38	39	40	41	42	43	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
	BIHAR.																														
Patna	Patna	...	...	...	...	1	1	10	2	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	107	79	721
	Gaya	53	48	...	...	7	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	262	237	358
	Shahabad	10	9	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	63	40	810
	Total	63	57	1	1	8	7	10	2	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	2	...	432	356	1,889
Tirhut	Saran	...	...	...	...	153	138	14	14	...	...	...	...	...	...	...	...	...	...	...	...	...	17	17	...	...	...	...	733	676	60
	Champaran	12	12	...	...	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	215	198	111
	Muzaffarpur	4	3	...	...	7	6	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...	...	...	...	111	102	228
	Darbhanga	16	14	...	...	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	...	178	163	1,334
	Total	32	29	...	...	163	147	25	25	...	...	...	...	...	...	...	..	...	...	...	...	...	19	18	2	2	...	...	1,237	1,139	1,733
Bhagalpur	Monghyr	17	16	...	...	...	...	7	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	266	226	483
	Bhagalpur	29	28	1	1	4	2	1	1	...	...	...	...	...	5	1	...	...	...	...	...	...	...	...	...	...	...	...	94	80	236
	Purnea	14	12	2	2	...	...	...	...	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	72	70	492
	Santal Parganas	25	21	1	1	3	3	5	4	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	198	187	1,334
	Total	35	77	4	4	7	5	13	11	1	1	7	7	...	5	1	...	...	...	...	...	...	...	...	...	...	...	...	630	563	2,545
	CHOTA NAGPUR.																														
Chota Nagpur.	Hazaribagh	...	...	1	1	...	...	...	...	...	...	2	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	147	133	407
	Ranchi	58	52	...	...	...	...	...	...	...	...	397	391	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	584	542	351
	Palamau	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	59	49	129
	Manbhum	30	28	3	3	...	...	...	...	...	...	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	285	265	556
	Singhbhum	...	...	...	...	...	...	...	...	7	7	153	150	...	...	...	...	...	...	...	...	...	...	...	...	...	30	30	255	276	111
	Total	88	80	4	4	1	...	...	...	7	7	555	546	8	...	...	...	...	...	...	...	...	...	...	...	...	31	31	1,360	1,265	1,554
	Grand Total	268	243	9	9	179	159	48	38	8	8	562	553	8	6	2	...	...	...	...	...	...	19	18	2	2	31	31	3,659	3,328	7,721
	Grand Total for 1937-38	216	194	10	8	99	90	27	22	30	28	380	374	208	2	—	16	5	...	...	2	2	210	179	...	...	40	38	3,302	2,923	6,964

APPENDIX B.

PROVINCIAL TABLE IV.—*Table showing convictions for drunkenness in the Municipal area in Bihar during the year 1938-39 and two previous years.*

Name of Municipality.	Population as per Census of 1931.	1936-37. Number of persons convicted for drunkenness.	1936-37. Proportion to 10,000 of population.	1937-38. Number of persons convicted for drunkenness.	1937-38. Proportion to 10,000 of population.	1938-39. Number of persons convicted for drunkenness.	1938-39. Proportion to 10,000 of population.	REMARKS.
1	2	3	4	5	6	7	8	9
Patna	159,690	274	17·1	260	16·0	282	17·6	
Barh	9,750	25	25·6	7	7·2	5	5·1	
Bihar	46,991	10	2·1	22	4·7	14	2·9	
Dinapur	31,633	14	4·4	23	10·0	62	19·6	
Gaya	88,005	137	16·7	124	14·1	166	18·8	
Tikari	5,481	...	...	...	...	...	...	
Daudnagar	11,699	5	4·5	2	3·0	...	...	
Arrah	48,922	12	2·4	...	...	...	...	
Jagdispur	9,661	1	1·0	...	...	...	...	
Buxar	13,449	...	3·7	4	3·2	2	2·6	
Dumraon	14,421	4	2·7	2	1·3	2	1·3	
Sasaram	25,175	...	...	...	...	9	3·5	
Bhabua	6,002	...	...	5	8·3	3	1·8	
Chapra	47,446	9	1·8	...	...	...	...	
Revelganj	8,812	...	...	...	...	...	...	
Siwan	14,215	57	40·0	2	1·4	2	1·4	
Motihari	17,515	...	...	...	...	...	...	
Bettiah	27,941	...	...	8	1·0	...	...	
Muzaffarpur	42,812	196	46·	75	17	56	1·3	
Hajipur	19,299	38	19	3	1·5	...	...	
Lalganj	9,192	12	13	22	24	...	...	
Sitamarhi	10,701	7	7	5	5	46	43	
Darbhanga	60,676	4	·6	2	·8	2	·3	
Roserah	8,869	...	...	...	...	...	...	
Samastipur	9,891	6	6	...	...	2	2·0	
Madhubani	18,780	1	5·	1	·5	8	4·2	
Monghyr	52,863	32	6·1	10	1·9	67	12·7	
Jamalpur	30,346	12	4·0	7	2·3	34	11·2	
Bhagalpur	83,847	96	11·4	32	3·5	25	3·0	
Colgong	5,233	15	28·6	...	...	...	...	
Purnea	15,474	3	2·0	6	3·3	12	7·7	
Katihar	15,864	2	1·3	6	3·8	1	·6	
Kissenganj	8,946	5	6·2	5	6·2	3	3·3	
Forbesganj	5,939	...	...	...	...	...	...	
Dumka	9,471	15	16·1	9	9·6	2	2·1	
Deoghar	14,217	2	3·5	...	...	2	3·4	
Madhupur	8,965	2	5·1	12	30·6	2	5·1	
Sahibganj	15,883	16	21·2	...	...	...	...	
Hazaribagh	20,977	38	18·1	60	14·3	5	·25	
Chatra	8,758	8	3·4	9	10·2	4	·5	
Giridih	21,122	4	1·9	2	0·9	...	...	
Ranchi	50,517	59	11	30	5·6	58	11·3	
Lohardaga	7,577	1	1	...	...	14	18·4	
Daltonganj	12,040	14	11	9	6	4	3	
Purulia	25,974	3	1·1	32	12·3	9	3·5	

APPENDIX B.

PROVINCIAL TABLE IV.—*Table showing convictions for drunkenness in the Municipal areas in Bihar during the year 1938-39 and two previous years*—concld.

Name of Municipality.	Population as per Census of 1931.	1936-37. Number of persons convicted for drunkenness.	1936-37. Proportion to 10,000 of population.	1937-38. Number of persons convicted for drunkenness.	1937-38. Proportion to 10,000 of population.	1938-39. Number of persons convicted for drunkenness.	1938-39. Proportion to 10,000 of population.	REMARKS.
1	2	3	4	5	6	7	8	9
Raghunathpur	7,139	22	3·8	10	14·0	3	4·2	
Jhalda	6,924	14	2·2	...	...	6	8·6	
Dhanbad	16,356	16	9·7	8	4·8	8	4·8	
Chakradharpur	10,785	6	5·3	3	7·1	...	...	
Chaibassa	11,191	6	5·5	6	5·5	2	1·9	
Jamshedpur	92,459	131	14·1	60	8·7	56	6·1	

PROVINCIAL TABLE V.—*Statement showing the consumption of country spirit in the various local areas of province, rates of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty.*

District.	Name of area.	Rate of duty per London proof gallon.	Population in thousands.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption.		Average strength.	[illegible]	Actual revenue.			Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from—		Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.	Remarks.
								Gross gallons.	L. P. gallons.			License fee.	Duty.	Total.			License fee.	Duty.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs. a. p.				Sq. M.				U.P.		Rs.	Rs.	Rs.					Rs. a. p.	Rs. a. p.		Rs. a. p. Rs. a. p. Rs. a. p. Rs. a. p.	
Patna ...	Town of Patna and other adjacent places	4 6 0	191	15	19	·7	10.052	171,359	51,014·1	69·9		91,668	2,25,812	3,16,880	1·7	4·3	28·7	71·3	1 9 7	1 1 6	30, 50, 72·5 U. P.	6 0 0, 4 0 0, 2 0 0	
	Other areas	4 6 0 and 3 2 0	1,658	2,047	96	21·3	17,271	167,271	46,992·4	71·9		59,340	1,49,361	2,08,701	1·2	3·2	28·4	71·6	0 1 7	1 1 6	30, 50, 72·5 ,,	6 0 0, 4 0 0, 2 0 0	
Gaya ...	Urban area	4 6 0	88	20	7	2·9	12,573	1,11,820	32,229·6	71·3		36,300	1,39,958	1,76,258	1·1	4·3	20·6	79·4	2 0 0	1 1 6	30, 50, 72·5 ,, ...	6 0 0, 4 0 0, 2 0 0	
	Rural area	4 6 0 4 6 0 3 2 0	1,865	3,668	107	34·3	17,430	236,429	65,840·4	72·3		93,537	2,10,016	8,03,543	1·4	3,2	30·8	69·2	0 2 7	1 1 6	30, 50, 72·5 ,, ...	6 0 0, 4 0 0, 1 8 0	
	Outstill area	...	434	1,026	27	38·0	16,074	...	...	...		1,78,570	...	1,78,570	...	...	100·0	...	0 6 6	...	...		
Shahabad	Urban area	4 6 0	49	6	3	2·0	16,330	49,826	13,076·3	72·0		21,348	61,584	82,932	1·5	4·4	25·7	74·3	1 7 4	1 1 6	30, 50, 72·5 ,, ...	6 0 0, 4 0 0, 2 0 0	
	Rural area	4 6 0 3 2 0	1,472	2,944	79	36·0	17,053	263,763	73,102·4	73·3		83,145	2,30,152	3,12,297	1·1	3·1	26·3	73·7	0 3 5	1 1 6	30, 50, 72·5 ,, ...	6 0 0, 4 0 0, 1 8 0	
	Outstill area	...	4,723	1,422	33	43·0	14,313	...	...	...		87,103	...	87,103	...	...	100·0	...	0 2 11	...	......	3 0 0 to 0 6 0	
Saran ...	Urban area	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	......	...	......	......	
		...								...													
Champaran	Urban area	4 6 0 3 2 0	45	13	4	3·2	11,250	45,167	12,599·7	72·1		31,560	39,428	70,988	2·5	3·1	44·4	55·6	1 8 0	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 0 0	
	Other areas	4 6 0 to 1 4 0	2,100	3,518	74	47·5	28,378	1,05,664	54,301·5	71·3		97,412	71,317	1,68,720	1·7	1·3	57·8	42·2	0 1 3	1 1 6	30, 50, 72·5, 86·3 ... 30, 50 72·5, 86·3 ...	6 8 0, 4 8 0, 1 8 0, 0 12 0 *5 8 0, 4 0 0, 1 0 0, 1 0 0 to 0 8 0	*Nepal border shops.
Muzaffarpur	Muzaffarpur town (Urban)	4 6 0	43	7	3	2·3	14,270	12,887	3,958·5	69·3		8,960	17,130	26,090	2·2	4·3	34·2	64·7	0 9 8	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 8 0	
	Rest of the district	4 6 0 to 1 4 0	2,898	2,997	83	36·1	34,918	76,500	21,991·7	71·3		31,307	55,828	87,135	1·4	2·5	35·9	64·1	0 0 5	1 1 6	30, 50, 72·5, ,, ... 30, 50, 72·5 86·3 ...	6 8 0, 4 8 0, 2 0 0, *5 8 0, 3 8 0, 1 0 0, 0 8 0	*Nepal border shops.
Darbhanga	Urban area	4 6 0	60	7	4	1·7	15,169	9,552	3,054·1	68·0		11,250	13,362	24,612	3·7	4·4	45·6	54·4	0 6 5	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 8 0	
	Rural and border area	1 4 0 to 4 6 0	3,106	3,341	57	58·6	54,481	49,348	14,740·0	70·0		29,797	40,140	69,937	2·0	2·7	42·6	57·4	0 0 4	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 0 0 5 8 0, 3 8 0, 1 0 0	Nepal Border Share.
Monghyr	Urban area	4 6 0 3 12 0	83	61	15	4·0	5,187	80,245	23,599·0	70·3		4,601	85,803	90,404	2·3	3·7	50·8	9·4	1 1 0	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 0 0	
	Rural area	4 6 0 1 14 0	1,682	2,978	91	72·6	20,681	120,578	34,039·0	71·6		1,20,492	66,374	1,86,866	3·5	1·9	64·4	35·6	0 1 0	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 1 8 0	
	Outstill area	...	322	896	23	33·9	14,000	...	...	...		64,362	...	64,362	...	...	100·0	...	0 3 1	...	...	......	
Bhagalpur	Urban area	4 6 0	89	11	7	1·6	12,714	31,378	8,967	71·1		21,785	34,142	55,927	2·4	3·8	39·0	61·0	0 10 0	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 0 0	
	Rural area	4 6 0 to 3 2 0	1,848	3,290	77	42·7	24,000	79,208	22,689	70·4		36,655	46,616	83,271	1·6	2·0	44·0	56·6	0 0 9	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 1 0 0	
	Outstill area	...	297	925	33	28·9	9,281	...	...	...		31,948	...	31,948	...	...	100·0	...	0 1 8	...	...	......	
Purnea	Urban area	4 6 0	46	24	8	2·6	5,111	54,234	15,477·3	71·3		52,584	49,779	1,02,363	3·3	3·2	51·3	48·7	2 3 7	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 2 0 0	
	Rural area	4 6 0 to 3 2 0	2,141	4,947	108	[illegible]	[illegible]	[illegible]	[illegible]000·5	71·9		1,00,043	44,117	1,44,165	3·1	1·3	69·3	30·7	0 1 3	1 1 6	30, 50, 72·5 ,, ...	6 8 0, 4 8 0, 1 4 0	
Santal Parganas.	Distillery area	4 6 0 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		23,724	24,008	47,732	2·4	2·4	49·7	50·3	0 2 3	1 1 6	30, 60, 70 ,, ...	6 8 0, 3 0 0, 2 0 0 5 0 0, 2 4 0, 1 8 0	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		4,39,548	...	4,39,548	...	...	100·0	...	0 4 1	...	25, 30, 50, 60, 70 ,, ...	3 0 0, 2 4 1, 8 0, 1 2 0 0 9 0 1 8 0, 1 2 0, 0 12 6 0 7 6	

APPENDIX B.

[Statement showing the consumption] of country spirit in the various local areas of the province, rates of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty—concld.

District.	Name of area.	Rate of duty per proof gallon.	Population in thousands.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption. Gross gallons.	Consumption. L. P. gallons.	Average strength.	Average consumption per 100 …	Actual revenue. License fee.	Actual revenue. Duty.	Actual revenue. Total.	Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from— License fee.	Taking 100 to be the total revenue percentage derived from— Duty.	Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs. a. p.				Sq. M.				U. P.		Rs.	Rs.	Rs.					Rs. a. p.	Rs. a. p.		Rs. a. p. Rs. a. p. Rs. a. p. Rs. a. p.	
Hazaribagh...	Whole district	...	1,517	7,021	132	53·1	11,495	...	...	...		8,53,943	...	8,53,943	...	...	100·0	...	0 9 0	...	80 to 85 U. P. ... 70 to 75 ,, ... 45 to 60 ,, ... 30 to 40 ,, ... 20 to 25 ,, ...	0 6 0, 0 12 0, 1 8 0, 3 0 0 6 0 0.	
Ranchi ...	Distillery area	3 2 0 3 2 0 3 3 0 1 14 0	83	72	6	12·0	13,833	1,04,776	26,390·8	74·9	[illegible]	42,000	66,006	1,08,006	1·5	2·5	39·0	61·0	1 4 9	1 1 6	30, 50, 70, 80 ,, ...	5 0 0, 3 8 0, 2 0 0, 1 4 0	
	Outstill area	...	1,484	7,030	147	48·0	10,090	...	...	...		4,54,969	...	4,54,969	...	...	100·0	...	0 4 10	..	25 to 30 ,, ... 45 to 55 ,, ... 60 to 70 ,, ... 80 to 85 ,, ...	4 8 0 to 9 0 0, 1 8 0, 0 9 0 to 0 12 0, 0 3 0 to 0 6 0.	
Palamau ...	Whole district	...	818	4,916	110	45·0	7,443	...	...	...		3,63,218	...	3,63,218	...	...	100·0	...	0 4 0	...	80 to 85 ,, ... 70 to 80 ,, ... 50 to 70 ,, ... 40 to 50 ,, ... 30 to 40 ,, ...	0 6 0, 0 6 0 to 0 12 0, 1 2 0 to 2 4 0, 3 0 0 to 4 8 0, to 9 0 0.	
Manbhum ...	Purulia municipality	3 3 0 2 8 0 2 3 0 1 4 0	26	5	2	2·5	13,000	25,608	8,212·6	70·6	[illegible]	30,120	18,305	48,425	3·6	2·2	62·2	37·5	1 13 9	1 1 6	30, 50, 72·5 80 ,, ...	6 0 0, 4 0 0, 2 0 0, 1 4 0	
	Dhanbad municipality	Do ...	16	4	1	4·0	16,000	7,769	2,326·9	67·1	[illegible]	3,900	5,245	9,145	1·7	2·2	42·7	57·2	0 9 1	1 1 6	30, 50, 72·5 80 ,, ...	6 0 0, 4 0 0, 2 0 0, 1 4 0	
	Rest of the district except outstill area ...	Do. and* 2 12 0 1 11 0 0 10 0 0 4 0	98	415	2	207·5	49,000	947	338·2	71·8	[illegible]	415	592	1,007	1·2	1·7	41·2	58·5	0 0 2	1 1 6	30, 50, 72·5, 80 ,, ...	6 0 0, 4 0 0, 2 0 0, 1 4 0 *5 8 0, 4 0 0, 3 0 0, 1 0 0	*For Mango tract.
	Outstill area	...	1,670	3,671	125	29·4	13,560	...	...	...		7,00,388	...	7,00,388	...	...	100·0	...	0 6 8	...			
Singhbhum	Jamshedpur Industrial area	4 10 0* 3 5 0 0 10 0 0 4 0	79	30	5	6·0	15,800	2,26,344	60,887·0	69·1	[illegible]	1,80,694	1 77,704	3,58,398	2·6	2·5	50·4	49·6	4 8 0	1 1 6	30, 50, 70, 80 ,, ...	6 0 0, 4 0 0, 3 0 0, 1 0 0	
	Buffer area	2 13 0 1 11 0 0 10 0 0 6 0	7	30	3	10·0	2,323	2,404	686·0	71·5	[illegible]	294	1,415	1,709	0·4	2·6	17·0	82·8	0 3 2	1 1 6	30, 50, 70, 80 ,, ...	5 8 0, 4 0 0, 2 0 0, 1 0 0	
	Outstill areas	...	845	3,771	46	81·9	18,369	...	...	...		2,29,943	...	2,29,943	...	...	100·0	...	0 4 9	...	30, 50, 70, 80 ,, ...	8 0 0, 4 0 0, 1 0 0, 0 6 0	

* In Imperial gallon.

APPENDIX B.

PROVINCIAL TABLE VI.—*Statement showing receipts, issues and balances of spirits in distilleries and Excise warehouses during 1938-39.*

District.	Distilleries or Excise Warehouses.	Balance in hand on 1st April 1938.	From receiver (by distillation).	Quantity as advised on despatch account from distilleries or warehouses.	Increase. In transit.	Increase. In operation.	Increase. By gogging.	Total of columns 3 to 8.	Balance — Issues from — Under bond. To distillery or warehouse.	Under bond. For denaturation or other purposes.	Duty free.
1	2	3	4	5	6	7	8	9	10	11	12
		L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.
Patna	1. Kumhrar ... W.	5,546·4	...	50,937·3	...	115·6	15·6	56,614·9	...	...	...
	2. Bihta ... W.	1,796·0	...	7,5527·6	...	76·5	7·5	9,432·6	...	...	...
	3. Masaurhi ... W.	736·4	...	3,948·6	...	86·9	...	4,771·9	...	...	...
	4. Barh ... W.	2,583 4	...	13,842·5	...	136·4	4·3	16,567·1	...	...	...
	5. Bihar ... W.	1,965·2	...	13,520·7	...	64·0	18.7	15,567·9	...	...	...
	6. Hilsa ... W.	1,288·7	...	5,372·1	...	45·4	4·5	6,710·7	...	...	...
	Total ...	13,916·1	...	95,173·8	...	525·3	50·6	109,665·1	...	...	...
Gaya ...	7. Manpur ... D.	17,599·5	2,21,318·6	...	...	447·7	123·5	239,489·0	2,10,617·3	11,38 ·1	123·2
	8. Jehanabad ... W.	2,039·8	...	12,550·0	...	80·7	8·4	14,678·9	...	...	...
	9. Daudnagar ... W.	1,206·3	...	7,461·2	...	87·4	...	8,754·9	...	...	...
	10. Aurangabad ... W.	1,672·8	...	10,442·8	...	173·0	...	12,288·6	...	...	...
	11. Sherghatty ... W.	402·8	...	3,571·2	...	29·6	3·0	4,006·6	...	...	...
	12. Gaya (Sadar) ... W.	3,377·6	...	49,038 8	...	557·9	5·9	52,980·2	...	...	...
	13. Nawada ... W.	1,391·3	...	15,539·6	...	203·7	19·8	17154,·4	...	...	...
	Total ...	27,690·1	221,318·6	98,603·6	Nil	1,580·0	160·3	349,852·6	2,10,617·3	11,378·1	123·2
Shahabad ...	14. Arrah ... W.	2,364·8	...	21,411·3	...	175·2	21·1	23,972·4	...	...	...
	15. Behea ... W.	1,238·8	...	12,544·0	...	218·4	9·5	14,010·7	...	...	...
	16. Buxar ... W.	868·2	...	9,384·6	...	133·8	...	10,386·6	...	...	...
	17. Koransarai ... W.	597·2	...	7,451·6	...	47·5	2·4	8,098·7	...	...	...
	18. Sasaram ... W.	1,870·5	...	24,282·8	...	123·3	9·9	26,286·5	...	...	...
	19. Bikramganj ... W.	570·3	...	9,150·7	...	92·8	...	9,813·8	...	...	...
	20. Garhani ... W.	410·6	...	4,305·8	...	59·0	...	4,775·4	...	...	...
	Total ...	7,856·4	...	88,530·6	...	840·0	43·9	97,244·1	...	...	...
Saran	21. Marhourah ... D.	3,909·1	347,023·2	...	...	338·6	...	386,380·9	97,250·3	252,358·8	...
	22. Chapra ... W.	...	...	...	...	...	...	...	...	...	...
	23. Dighwara ... W.	...	...	...	...	...	...	...	...	...	...
	24. Mashrakh ... W.	...	...	...	...	...	...	...	...	...	...
	25. Sewan ... W.	...	...	...	...	...	...	...	...	...	...
	26. Gopalganj ... W.	...	...	...	...	...	...	...	...	...	...
	Total ...	3,909·1	347,023·2	...	...	338·6	...	386,38·9	97,250·3	252,358·8	...
Champaran ...	27. Motihari ... W.	1,695·7	...	15,277·9	...	257·9	...	17,231·5	...	...	...
	28. Bettiah ... W.	2,434·6	...	18,965·1	...	148·1	...	21,547·8	...	...	...
	29. Chowradano ... W.	1,128·7	...	7,218·2	0·5	124·3	5·1	8,476·8	...	...	...
	30. Shikarpur ... W.	1,469·1	...	9,366·2	0·4	86·2	21·6	10,943·5	...	...	...
	31. Bagaha ... W.	602·4	...	13,630·1	...	89·7	10·1	14,332·3	...	...	...
	Total ...	22,330·5	...	64,457·5	0·9	696·2	36·8	72,531·0	...	...	...
Muzaffarpur ...	32. Muzaffarpur ... W.	2,209·7	...	7,186·8	0·1	57·0	11·1	9,464·7	...	...	...
	33. Hajipur ... W.	1,002·7	...	5,293·9	...	67·8	12·4	6,376·8	...	...	...
	34. Sitamarhi ... W.	2,545·8	...	10,744·4	...	82·7	6·3	13,379·2	...	...	...
	Total ...	5,758·2	...	24,225·1	0·1	207·5	29·8	29,220·7	...	...	...
Darbhanga ...	35. Madhubani ... W.	1,144·6	...	5,469·0	...	68·7	...	6,682·3	...	...	...
	36. Phulparas ... W.	383·3	...	2,178·5	...	31·4 +0·1	...	2,593·2 +0·1	...	...	...
	37. Laheriasarai ... W.	1,289·7	...	4,393·2	...	56·7	...	5,739·6	...	...	...
	38. Samastipur ... W.	1,222·6	...	3,743·6	...	20·1	7·5	49,993·8	...	...	...
	39. Rosera ... W.	375·2	...	1,827·0	...	8·7	...	2,210·9	...	...	...
	Total ...	4,415·4	...	17,611·3	...	185·6 +0·1	7·5	67,219·8	...	...	...

Distilleries or Excise Warehouses.	Account. Stores. On payment of duty.	Wastages. During storage and operations.	In transit.	Total of columns 10 to 15.	Balance on 31st March 1939.	Summary of transactions. Issues (bulk gallons) to vendors of country spirit at the undermentioned nominal strengths. U. P. 25.	U. P. 30.	U. P. 50.	U. P. 60.	U. P. 70.	U. P. 72·5.	U. P. 80.	U. P. 85.	U. P. 86·3.	Total issues to vendors in L. P. gallons (nominal based on columns 18 to 26).
2	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.										
1. Kumhrar	52,973·5	488·2	231·5	53,703·2	2,919·0	...	1,851	16,530	..	...	158,196	...	...	...	53,064·6
2. Bihta	7,740·5	119·3	50·9	7,919·7	1,511·9	...	96	375	...	...	27,220	...	...	...	7,740·2
3. Masaurhi	4,115·6	65·7	28·8	4,216·1	562·4	...	55	246	...	...	14,364	...	...	...	4,711·6
4. Barh	14,279·9	132·0	39·8	14,451·7	2,119·4	...	339	992	...	...	49,176	...	...	...	14,256·7
5. Bihar	13,787·4	518·.	83·8	14,399·3	1,168·6	...	272	820	...	...	47,950	...	...	...	13,778·4
6. Hilsa	8,644·0	135·9	20·2	5,809·1	901·0	...	69	341	...	..	19,763	..	...	...	5,655·0
Total	1,01,540·9	1,459·2	464·0	1,00,493·1	9,182·3	...	2,682	19.304	...	...	2,96,644	...	...	...	98,606·5
7. Manpur	...	1,118·9	...	2,23,237·5	16,25[illegible]·5	...	...	...	...	...	...	...	...	...	...
8. Jehanabad	12,616·1	128·0	62·0	12,806·1	1,872·8	...	111	375	...	...	44,920	...	...	...	12,618·2
9. Daudnagar	7,035·5	91·4	38·0	7,164·0	1,590·0	...	76	225	...	...	24,973	...	...	...	7,033·0
10. Aurangabad	10,760·1	95·5	50·7	10,906·3	1,382·3	...	107	430	...	...	38,060	...	...	...	10,756·4
11. Sherghatty	3,360·6	47·1	12·3	3,420·0	586·6	...	48	124	..	—	11,893	...	...	...	365·9
12. Gaya (Sadar)	49,390·9	208·3	117·8	49,717·0	3,263·2	...	876	6.075	...	...	1,66,388	...	...	...	46,407·4
13. Nawada	14,885·1	133·6	67·6	15,076·3	2,078·1	...	168	393	...	...	53,000	...	...	...	14,889·1
Total	98,048·3	1,812·8	318·4	3,22 328·1	27,024·5	.	1,386	7,632	..	...	3,39,332	...	...	...	98,070·0
14. Arrah	21,294·6	332·9	89·9	21,717·4	2,255·0 −5·3	...	205	1,466	...	...	74,244	...	...	...	21,293·6
15. Behea	12,563·2	110·5	47·2	17,720·9	1,289·8 +6·6	...	41	272	...	...	43,452	..	...	...	12,114·0
16. Buxar	9,394·4	54·4	41·7	9,490·5	896·1 +1·6	...	69	285	...	...	33,484	...	...	...	9,398·9
17. Koransarai	7,052·9	96·7	49·8	7,199·4	899·3	...	63	214	...	...	26.731	...	...	...	7,500·2
18. Sasaram	2,4047·2	128·8	128·0	24,304·0	1 982·5 +0·1	...	137	574	...	...	86,036	...	...	...	24,042·8
19. Bikramganj	8,828·1	81·8	42·2	8,952·1	861·7 −0·6	...	2	211	...	...	31,708	...	...	...	8,826·6
20. Garhani	3,992·1	55·6	21·9	4,069·6	705·8 +1·9	...	23	99	...	...	14,380	...	...	...	3,992·6
Total	87,172·5	860·7	420·6	9,3453·9	7,890·2 +4·2	...	540	3,121	...	...	3,09928	...	...	...	87,168·7
21. Marhourah	880·4	1,465·2	...	3,51,954·7	34,426·2	...	...	...	...	...	...	...	...	...	...
22. Chapra	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Dighwara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Mashrakh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Sewan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
26. Gopalganj	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	880·4	1,465·2	...	3,51,954·7	34,426·2	...	...	...	...	...	...	...	...	...	...
27. Motihari	15,573·7	134·6	20·6	15,728·9	1,502·6	...	279	590	...	...	54,904	...	...	...	55,633
28. Bettiah	21,104·8	166·5	66·8	20,338·1	1,209·7	...	232	382	...	...	71,884	...	...	...	72,998
29. Chowradano	7,638·9	100·1	19·4	7,758·1	718·7	...	18	53	...	...	27,668	...	...	...	27,739
30. Shikarpur	10,059·4	154·6	31·6	10,245·6	697·0	...	129	167	...	...	36,004	...	...	...	3,6300
31. Bagaha	13,491·2	72·7	53·7	13,617·6	714·7	...	245	182	...	...	48,184	...	...	...	49,611
Total	66,868·0	628·5	191·8	67,688·3	4,843·6	...	903	1,284	...	...	238,544	...	...	...	2,41,331
32. Muzaffarpur	7,844·7	115·9	6·3	7,966·9	1,497·8	...	683	1,807	...	...	23,508	...	...	...	7,846·3
33. Hajipur	6,219·8	14 ·9	16·1	6,376·8	...	...	523	904	...	...	19,648	...	...	...	6,221·3
34. Sitamarhi	11,802·8	170·6	38·1	12,011·5	1,367·7	...	348	376	..	...	41,280	...	...	..	11,783·6
Total	25,867·3	427·4	60·5	26,345·2	2,865·5	...	1,554	2,087	...	...	84,436	...	...	...	25,85 ·2
35. Madhubani	5,643·5	83·6	46·4	5,773·5	908·8	...	329	475	...	...	18,812	...	...	...	5,641·1
36. Phulparas	2,259·4	37·4	18·5	2,315·3	278·0	...	203 17	241 41	...	...	5,408 1,496	...	...	...	1,812·8 443·8
37. Laheriasarai	4,727·8	40·8 +0·1	31·4	4,800·0 +0·1	939·5	...	847 26	1,183 12	...	...	12,512 372	...	...	...	4,625·2 99·0
38. Samastipur	4,28 ·2	72·3	23·6	4,383·1	610·7	...	615	887	...	...	12,396	...	...	...	4,282·9
39. Rosera	1,543·2	37·5	13·5	1,594·3	616·6	..	139 11	111 9	...	...	4,652 556	...	...	...	1,432·1 110·1
Total	18,461·1	+0·1 271·6	133·4	+0·1 18,866·1	3,353·6	...	2,323 54	2,897 62	...	...	53,780 2,124	...	...	...	17,794·1 652·9

D=Distill[illegible]

APPENDIX B.

PROVINCIAL TABLE VI.—*Statement showing receipts, issues and balances of spirits in distilleries and Excise warehouses during* 1938-39—concld.

District.	Distillery or Excise Warehouses.		Balance in hand on 1st April 1938.	From receiver (by distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase. In transit.	Increase. In operation.	Increase. By gregging.	Total of columns 3 to 8.	Balance. Issues from. Under bond. To distillery or warehouse.	Under bond. For denaturation or other purposes.	Duty free.	Account. Stores. On payment of duty.	Wastage. During storage and operations.	Wastage. In transit.	Total of columns 10 to 15.	Balance on 31st March 1939.
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			L.-P. G.	L.-P. G.	L.-P.G.	L.-P.G.	L.-P. G.	L.-P.G.	L.-P.G.	L.-P.G	L.-P.G.		L.-P.G.	L.-P. G.	L.-P.G.	L.-P. G.	L.-P. G.
Bhagalpur ...	41. Sultangunj ...	D.	14,734·0	4,18,488·7	60·0	...	500·3	12·9	4,33,891·9	4,21,382·7	12·9	...	...	1,218·2	0·3	422,614·1	11,187·8
	42. Bhagalpur ...	W.	1,867·8	...	19,928·7	...	3 0·6	4·2	22,101·2	...	...	...	19,992·4	117·0	65·4	20,174·5	1,926·4
	43. Bihpur ...	W.	565·9	...	3,208·8	...	26·2	...	3,800·9	...	...	...	3,281·9	52·2	18·3	3,352·4	448·5
	44. Madhepura ...	W.	...	...	4,479·4	...	82·1	2·3	4,563·8	108·8	...	...	3,703·4	83·3	30·7	3,926·2	637·6
	44(a). Supaul ...	W.	1,053·8	...	1,927·2	...	33·0	10·6	3,024·6	...	...	...	2,166·9	89·3	11·3	2,267·5	757·1
	44(b). Issues to the shops from Purnea.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	18,221·5	4,18,488·7	29,604·1	..	948·1	30·0	46,729·4	4,21,491·5	12·9	...	29,144·6	1,560·0	126·0	4,52,335·0	14,957·4
Monghyr ...	45. Monghyr ...	W.	3,084·1	...	23,447·6	...	192·8	11·0	26,735·5	...	...	...	23,754·7	159·1	76·2	23,990·0	2,745·5
	46. Jamui ...	W.	1,990·1	...	7,128·2	...	90·4	21·2	9,229·9	...	...	...	8,132·8	114·7	24·6	8,272·1	957·8
	47. Begusarai ...	W.	2,104·8	...	5,574·5	...	22·2	3·4	7,704·9	...	...	...	6,628·5	117·9	19·8	6,766·2	938·7
	48. Khagaria ...	W.	1,353·8	...	4,600·5	...	25·5	4·1	5,983·9	...	...	...	5,679·5	95·2	14·3	5,789·0	104·9
	49. Sheikhpura ...	W.	947·7	...	6,622·5	...	57·7	11·6	7,639·5	...	...	...	6,160·4	47·5	25·5	6,303·4	1,336·1
	50. Lakhisarai ...	W.	962·1	...	5,935·9	...	72·1	..	6,970·1	...	...	...	6,170·8	65·0	15·4	6,251·2	718·9
	51. Mankatha ...	D.	19,499·0	90,543·8	...	...	180·8	121·4	1,10,348·0	87,610·1	4,679·0 124·4	Re-distillation.	...	819·3	...	93,232·8	17,115·2
	Total	...	29,941·6	90,543·8	53,309·2	...	641·5	175·7	1,74,611·8	87,610·1	4,679·0 124·4	...	56,526·7	1,488·7	175·8	1,50,604·7	24,007·1
Purnea ...	52. Purnea Sadr ...	W.	2,101·9	...	17,475·1	...	465·8	7·0	20,039·8	...	..	...	18,427·5	144·5	103·6	18,675·6	1,376·9
	53. Katihar ...	W.	2,260·5	...	12,717·4	...	440·7	3·8	15,422·4	...	...	...	14,167·6	158·1	70·7	14,396·4	1,031·2
	54. Araria ...	W.	1,363·8	...	8,182·9	...	203·6	6·1	10,056·4	...	...	...	8,619·5	72·9	75.2	3,757·6	1,298·8
	55. Kishanganj ...	W.	1,825·4	...	7,181·8	...	310·7	3·5	9,321·4	...	...	...	8,306·3	75·7	42·7	8,426·7	902·0
	Total	...	7,551·6	...	45,857·2	...	1,420·8	20·4	54,850·0	...	...	...	49,512·9	451·2	292·3	56,256·3	4,608·9
Santal Parganas ...	56. Dumka ...	W.	845·5	...	2,696·9	...	47·2	12·4	3,602·0	...	...	...	2,535·3	98·1	17·1	2,650·5	951·5
	57. Deoghar ...	W.	649·7	...	3,567·5	...	29·3	·9	4,247·4	...	...	...	3,422·1	112·2	17·8	3,552·1	695·3
	58. Rajmahal ...	W.	1,236·9	...	3,576·9		30·5	14·4	4,858·7	...	...	...	3,925·4	180·3	14·7	4,120·4	7,38·3
	Total	...	2,732·1	...	9,841·3	...	107·0	27·7	12,708·1	...		...	9,892·8	390·6	49·6	10,323·0	2,385·1
Hazaribagh ... Palamau ...	61. Nil ...	...	...	...	...	...	...	...	...	...	...	...	...	1,175·3	...	109,288·0	1,296 7
Ranchi ...	59. Ranchi ...	D.	22,982·4	98,458·4	...	...	143·9	...	1,21,584·7	1,03,112·6	6,000·1	...	26,374·5	199·8	...	26,574·3	385·0
	60. Ranchi ...	W.	1,393·3	...	24,689·3	...	870·8	5·9	26,959·3	...	...	...	26,374·5	1,375.1	...	1,35,862·3	1,681·0
	Total	...	24,375 7	98,458·4	24,689·3		1,014·7	5·9	1.48,543·3	1,03,112·6	5, 00·1	...	...	...	...	...	...
Manbhum ...	62. Purulia ...	W.	1,086·9	...	8,876·5	...	22·1	5·1	9,990·6	...	...	...	8,283·4	245·5	16·6	8,545·5	1,445·1
	63. Dhanbad ...	W.	197·9	...	2,390·2	...	41·2	4·5	2,633·8	...	...	...	2,333·5	61·5	10·3	2,405·3	228·5
	Total	...	1,284·8		11,266·7	...	63·3	9·6	12,624·4	...	...	...	10,616·9	307·0	26·9	10,950·8	1,673·6
Singhbhum...	64. Kalimati ...	W.	5,465·6	...	69,546·	...	557·3	...	75,569·7	...	...	...	70,893·0	285·1	87·2	71,265·3	4,304·4
	Total	...	5,465·6	...	69,546·8	...	557·3		75,569·7	...	...	...	70,893·0	285·1	87·2	71,265·3	4,304·4
	GRAND TOTAL	...	1,75,448·7	11,75,832·7	6,32,716·7	1·0	8,125·9 +0·1	597·2	16,67,151·8 +0 1	9,20,081·8	2,73,428·9 124·4	123·2 Re-distillation	641808·2	12,713·4 +0·1	2,376·4	18,71,726·8	1,43,203·4 +4·2

Summary of transactions. Issues (bulk gallons) to vendors of country spirit at the under-mentioned nominal strengths.

U.P. 25.	U. P. 30.	U. P. 50.	U. P. 60.	U. P. 70.	U. P. 72·5.	U. P. 80.	U. P. 85.	U. P. 86·3.	Total issues to vendors in L. P. Gallons (nominal based on columns 18 to 26).
18	19	20	21	22	23	24	25	26	27
							...	...	19,965·9
...	...	...	...	...	...	...	...	...	3,279·6
...	791	1,233	...	...	68,348	...	...	...	3,695·8
...	244	172	...	...	10,992	...	...	...	2,166·9
...	286	169	...	...	12,404	...	...	...	29.108·2
...	280	160	...	...	6,876	...	...	...	2,447·4
...	105	130	...	...	8,396	...	...	...	31,555·6
...	1,706	1,864	...	...	1,07,016	...	...	..	23,762·0
...	739	2,452	...	...	80,068	...	...	...	8,116·0
...	122	241	...	...	28,764	...	...	...	6,635·5
...	146	311	...	...	23,192	...	...	...	5,686·9
...	303	251	...	...	19,452	...	...	...	6,165·2
...	52	118	...	...	22,072	...	...	...	6,363·8
...	60	192	...	...	21,912	...	...	...	...
...	...	...	...	...	...	...			
					1,95,460	...	...	...	56,529·4
...	1,432	3,565	...	...	...				16,673·3
...	628	1,179	...	...	56,888	...	...	...	14,063·8
...	433	1,051	...	...	48,128	...	...	...	8,588·8
...	347	370	...	...	29,676	...	...	...	8,296·4
...	163	386	...	...	29,052	...			
...				...	1,63,774	...	...	...	47,622·3
...	1,571	2,986	...		...		...	...	2,533·2
	125	...	4,630	1,979	...	...	...	...	3,423·1
...	224	...	7,108	1,407	...	...	...	...	3,923·8
...	51	...	4,336	7,179	...	...	...	...	9,879·1
...	400	...	16,064	10,565	...	...	...	...	...
...	...	...	...	34,120	...	65,860	...	...	26,390·8
...	2,924	1.872	...	34,120	...	65 860	...	...	26,390·8
...	2,924	1,872	...	...	...	...	...	...	...
...	...	...	...	...	27,284	...	...	...	8,288·8
...	186	1,311	...	...	6,968	...	...	...	2,326·9
...	51	750	...	...	34,250	...	...	...	10,615·7
...	237	2,061	...	...					
...	1,796	12,520	...	2,01,900	...	12,432	...	...	70,573·6
...	1,796	12,520	...	2,01,900	...	12,432	...	...	70,573·6
...	17,773 54	61,183 63	16,064	2,46,585	18,28,064 2,124	78,292	...	...	421,968·0 652·9

APPENDIX B.

PROVINCIAL TABLE VII.—*Sub-heads of* Tari *Revenue.*

Division.	District.	License fees, fermented *tari* shop licenses.	License fees, unfermented *tari.*	Revenue from Tree Tax.	Fees, Season *tari* license.	Total *tari* Revenue.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Patna Division ...	Patna	72,599	...	4,02,942	...	4,75,541
	Gaya	36,709	...	3,84,181	...	4,20,890
	Shahabad	54,861	...	59,106	...	1,13,967
	Total ...	1,64,169	...	8,46,229	...	10,10,398
Tirhut Division...	Saran	12	...	...	...	12
	Champaran	25,656	...	1,01,409	...	1,27,065
	Muzaffarpur ...	63,996	...	4,01,995	...	4,65,991
	Darbhanga	39 599	...	2,68,024	...	3,07,623
	Total ...	1,29,263	...	7,71,428	...	9,00,691
Bhagalpur Division	Monghyr	41,917	...	1,54,630 845*	...	1,97,392
	Bhagalpur	20,594	...	53,852	...	74,446
	Purnea	27,820	...	...	...	27,820
	Santal Parganas ...	25,158	...	...	...	25,158
	Total ...	1,15,489	...	2,09,327	...	3,24,816
Chota Nagpur Division.	Hazaribagh	14,844	...	...	...	14,844
	Ranchi	891	5	...	...	896
	Palamau	7,264	...	...	...	7,264
	Manbhum	4,132	...	...	...	4,132
	Singhbhum	586	...	...	...	586
	Total ...	27,717	5	...	...	27,722
	GRAND TOTAL ...	4,36,638	5	18,26,984	...	22,63,627

*Revenue from *tari*-producing trees owned by Government.

APPENDIX B.

PROVINCIAL TABLE VIII.—Pachwai, *home-brewing and special licenses and distribution of revenue.*

Division.	District.	Home-brewing licenses issued under paragraph 104 of Excise Manual, Vol. II, in—		Special licenses for manufacture of *Pachwai* issued under paragraph 105 of Excise Manual, Vol. II, in—		Revenue from the licenses shown in column 4.	Revenue from licenses shown in column 6.	Revenue from the *Pachwai* Shop licenses.	Total *Pachwai* revenue.
		1937-38.	1938-39.	1937-38.	1938-39.				
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.	Rs.	Rs.
Tirhut ...	Champaran ...	141	144	...	...	144	...	...	144
	Darbhanga ...	...	...	...	...	...	...	...	...
Bhagalpur	Monghyr ...	...	212	...	...	212	...	...	212
	Bhagalpur ...	226	1,826	...	...	1,836	...	...	1,836
	Purnea ...	2,662	...	...	...	...	...	83,961	83,961
	Santal Parganas ...	...	...	...	...	...	...	1,720	1,720
Chota Nagpur.	Hazaribagh ...	...	...	18	17	...	9	41,987	41,996
	Ranchi ...	...	...	...	...	...	...	...	...
	Palamau ...	...	...	...	...	...	...	63,867	63,867
	Manbhum ...	...	...	...	...	...	...	27,625	27,625
	Singhbhum ...	...	...	...	...	...	...	...	...
	Total ...	3,029	2,182	18	17	2,192	9	2,19,160	2,21,361

APPENDIX B.

Provincial Table IX.—*Revenue from different varieties of Hemp Drugs, Prices, Rates of duty and Incidence of Consumption.*

Division.	Districts.	Receipts from— Ganja. License fee.	Ganja. Duty.	Ganja. Total.	Bhang. License fee, Retail shops.	Bhang. Duty.	Bhang. License fee Druggists' permits.	Bhang. Total.	Charas. License fee.	Charas. Duty.	Charas. Total.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA	Patna	74,536	99,839	1,74,375	2,619	4,413	5	7,037	...	...	...
	Gaya	87,930	95,195	1,83,125	8,653	7,388	13	16,054	...	...	...
	Shahabad	1,69,891	1,60,035	2,69,926	6,058	4,471	1	10,530	...	...	...
	Total ...	2,72,357	3,55,069	6,27,426	17,330	16,372	19	33,621	...	...	...
TIRHUT.	Saran	...	...	...	...	...	53	53	...	...	...
	Champaran	52,041	88,060	1,40,101	197	206	4	407	...	...	...
	Muzaffarpur	33,064	59,155	92,219	373	362	4	739	...	...	...
	Darbhanga	36,742	61,186	97,928	164	64	7	235	...	...	...
	Total ...	1,21,847	2,08,401	3,30,248	734	632	68	1,434	...	...	...
BHAGALPUR.	Monghyr	95,315	1,32,020	2,27,335	301	405	9	715	...	...	...
	Bhagalpur	61,997	74,496	1,36,493	836	763	18	1,617	...	...	...
	Purnea	70,441	65,495	1,35,936	178	138	8	324	...	...	...
	Santal Parganas	34,133	43,180	77,313	779	1,200	1	1,980	...	...	...
	Total ...	2,61,886	3,15,191	5,77,077	2,094	2,506	36	4,636	...	...	...
CHOTA NAGPUR.	Hazaribagh	24,626	26,425	51,051	2,800	1,929	6	4,735	...	...	...
	Ranchi	12,248	16,223	28,471	1,210	1,036	7	2,253	...	...	...
	Palamau	8,847	11,484	20,331	2,774	1,488	4	4,266	...	...	...
	Manbhum	41,165	67,200	1,08,365	5,267	4,413	24	9,704	...	...	...
	Singhbhum	17,403	35,665	53,068	2,856	2,581	17	5,454	...	...	...
	Total ...	1,04,289	1,56,997	2,61,286	14,907	11,447	58	26,412	...	...	...
	GRAND TOTAL ...	7,60,379	10,35,658	17,96,037	35,065	30,857	181	66,103	...	...	...

Division.	Districts.	Consumption per 100 of the population in seers. Ganja.	Bhang.	Charas.	Total Hemp Drugs.	Rates of duty. Ganja.	Bhang.	Charas.	Ganja. Wholesale price per seer.	Ganja. Retail price per seer.	Bhang. Wholesale price per seer.	Bhang. Retail price per seer.
1	2	13	14	15	16	17	18	19	20	21	22	23
						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.	As. p. As. p.	Rs. a. p. Rs. a. p.
PATNA	Patna	·15	·07	...	...	35 0 0	3 0 0	...	4 7 0 to 4 11 0	70 0 0	As. 5	7 8 0
	Gaya	·11	·10	...	...	35 0 0	3 0 0	...	4 0 0 to 4 4 0	70 0 0	As. 6	7 8 0
	Shahabad	·22	·07	...	...	35 0 0	3 0 0	...	5 0 0 to 5 4 0	70 0 0	As. 6	7 8 0
	Total	·15	·08	...	...	...	...	...	...	...	...	...
TIRHUT.	Saran	...	...	...	...	...	...	...	Rs. a. p. Rs. a. p. ...	Rs. a. p. Rs. a. p. ...	...	Rs. a. p. ...
	Champaran	·11	...	...	...	35 0 0	2 0 0	...	4 15 0 to 5 0 0	60 0 0 to 70 0 0	As. 5	5 0 0
	Muzaffarpur	·05	...	...	...	35 0 0	3 0 0	...	4 4 0 to 5 4 0	60 0 0 to 70 0 0	As. 7	5 0 0
	Darbhanga	·04	...	...	...	35 0 0	3 0 0	...	4 8 0 to 5 1 0	60 0 0 to 70 0 0	As. 6	5 0 0
	Total	·04	...	...	...	...	...	...	...	...	...	...
BHAGALPUR.	Monghyr	·16	...	...	...	35 0 0	2 to 3	...	Rs. a. p. Rs. a. p. 4 13 0 to 4 14 0	Rs. a. p. Rs. a. p. 70 0 0	As. 6	Rs. a. p. Rs. a. p. 5 0 0 to 7 8 0
	Bhagalpur	·09	...	...	...	35 0 0	2 to 3	...	4 0 0 to 4 8 0	70 0 0	As. 5	5 0 0 to 7 8 0
	Purnea	·07	...	...	...	35 0 0	2 0 0	...	4 2 6 to 4 10 0	60 0 0 to 70 0 0	As. 5 9	5 0 0
	Santal Parganas	·06	...	...	...	35 0 0	3 0 0	...	5 2 0 to 5 10 0	70 0 0	As. 7	7 8 0
	Total	·10	..	...	...	...	...	...	...	...	...	...
CHOTA NAGPUR.	Hazaribagh	·05	·04	...	...	35 0 0	3 0 0	...	Rs. a. p. Rs. a. p. 4 10 9 to 5 3 0	Rs. a. p. Rs. a. p. 70 0 0	As. 6	Rs. a. p. 7 8 0
	Ranchi	·02	·02	...	...	35 0 0	3 0 0	...	4 8 0 to 5 0 0	70 0 0	As. 12	7 8 9
	Palamau	·04	·06	...	...	35 0 0	3 0 0	...	5 4 0	70 0 0	As. 6	7 8 0
	Manbhum	·10	·08	...	...	35 0 0	3 0 0	...	4 14 0 to 5 0 0	70 0 0	As. 7 to 8	7 8 0
	Singhbhum	·10	·09	...	...	35 0 0	3 0 0	...	5 13 0 to 6 4 0	70 0 0	As. 8	7 8 0
	Total	·06	·05	...	...	...	...	...	...	...	...	...
	GRAND TOTAL	·08	·03	...	...	...	...	...	...	...	...	...

APPENDIX B.

Provincial Table X.—Stock of *ganja* and *bhang* in District Warehouses (excluding central *golas*).

	Ganja. Mds.	S.	Ch.	Bhang. Mds.	S.	Ch.
Balance in district warehouses on 1st April 1938	64	38	0	34	7	0
Quantity received during 1938-39 ...	783	11	0	273	25	0
Excess found on weighment ...	2	26	0	0	16	0
Total to be accounted for	850	35	0	308	8	0
Issued from warehouses to retail shops in Bihar	752	16	0	257	36	0
Exported to Nepal	37	31	0	Nil		
Ditto Orissa and Chota Nagpur States ...	4	5	0	1	25	0
Ditto other Provinces	Nil			Nil		
Total ...	794	12	0	259	21	0
Quantity destroyed as refuse ...	12	15	0	1	3	0
Deficiency due to dryage ...	1	31	0	0	22	0
Total accounted for	808	18	0	261	6	0
Actual quantity in stock on 1st April 1939	42	17	0	48	27	0

APPENDIX B.

Provincial Table XI.—*Stock Account of Opium.*

Division.	District.	Balance in stock at the close of the year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1	2	3	4	5	6	7
		Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
	BIHAR.					
Patna ...	Patna ...	3 27 0	15 0 0	18 27 0	16 20 0	2 7 0
	Gaya ...	2 28 0	15 0 0	17 28 0	14 38 0	2 30 0
	Shahabad ...	3 11 0	9 0 0	12 11 0	11 2 0	1 9 0
	Total ...	9 26 0	39 0 0	48 26 0	42 20 0	6 6 0
Tirhut ...	Saran ...	1 29 0	4 20 0	6 9 0	2 38 0	3 11 0
	Champaran ...	0 28 0	4 20 0	5 8 0	5 5 0	0 3 0
	Muzaffarpur ...	3 30 0	6 0 0	9 30 0	7 24 0	2 6 0
	Darbhanga ...	3 19 0	7 20 0	10 39 0	7 34 8	3 4 8
	Total ...	9 26 0	22 20 0	32 6 0	23 21 8	8 24 8
Bhagalpur...	Monghyr ...	2 26 0	9 0 0	11 26 0	9 25 0	2 1 0
	Bhagalpur ...	2 20 0	12 0 0	14 20 0	11 14 0	3 6 0
	Purnea... ...	8 19 0	37 20 0	45 39 0	28 24 0	17 15 0
	Santal Parganas ...	1 26 0	12 0 0	13 26 0	12 31 0	0 35 0
	Total ...	15 11 0	70 20 0	85 31 0	62 14 0	23 17 0
Chota Nagpur	Hazaribagh ...	1 30 0	15 0 0	16 30 0	12 39 0	4 0 0
	Ranchi... ...	2 1 0	16 20 0	18 21 0	12 30 0	5 31 0
	Palamau ...	1 19 0	10 20 0	11 39 0	9 27 0	2 12 0
	Manbhum ...	1 9 0	15 0 0	16 9 0	13 27 0	2 22 0
	Singhbhum ...	3 33 0	30 0 0	33 33 0	29 18 0	4 15 0
	Total ...	10 12 0	87 0 0	97 12 0	78 12 0	19 0 0
	Grand Total ...	44 35 0	219 0 0	263 35 0	206 27 8	57 7 8

APPENDIX B.

Provincial Table XII.—*Statement showing incidence of license-fee per gallon L. P. of Country Spirit and per seer of Opium and Ganja.*

Division.	District.	Incidence of license-fee per gallon L. P. of country spirit.	Incidence of license-fee per seer of opium.	Incidence of license-fee per seer of *ganja*.
1	2	3	4	5
	BIHAR.			
Patna ...	Patna ...	1·5	7·8	26·8
	Gaya ...	1·3	7·6	32·7
	Shahabad ...	1·1	8·4	24·5
	Total ...	1·3	7·9	27·3
Tirhut ...	Saran ...	...	24·2	...
	Champaran ...	1·9	6·2	21·8
	Muzaffarpur ...	1·5	8·9	19·8
	Darbhanga ...	2·3	8·1	28·9
	Total ...	1·9	10·7	22·8
Bhagalpur ...	Monghyr ...	2·2	8·3	25·0
	Bhagalpur ...	1·8	11·4	28·1
	Purnea ...	3·2	14·9	40·7
	Santal Parganas ...	2·4	7·7	27·5
	Total ...	2·5	11·8	29·1
	CHOTA NAGPUR.			
Chota Nagpur ...	Hazaribagh ...	...	12·2	31·6
	Ranchi ...	1·5	8·4	26·4
	Palamau ...	...	12·3	26·9
	Manbhum ...	3·6	10·8	21·4
	Singhbhum ...	2·5	8·4	17·0
	Total ...	2·4	9·9	23·1
	Grand Total ...	1·8	10·1	26·4

APPENDIX B.

Provincial Table XIII.—*Statement comparing the results of the Settlements made of Excise and Opium licenses for the year 1938-39 with those of 1939-40 up to 31st May 1939.*

Division.	District.	1938-39. Country spirit.	1938-39. Other excisable articles.	1939-40. Country spirit.	1939-40. Other excisable articles.	Increase. Country spirit.	Increase. Other excisable articles.	Decrease. Country spirit.	Decrease. Other excisable articles.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ...	Patna ...	1,50,360	1,46,758	1,61,256	1,56,244	10,896	9,486	...	...
	Gaya ...	3,13,968	1,36,105	3,19,176	1,43,602	5,208	7,407	...	...
	Shahabad ...	1,87,925	1,53,849	2,25,816	2,73,398	37,891	1,19,549	...	...
	Total ...	6,52,253	4,36,802	7,06,248	5,73,244	53,995	1,36,442	...	...
Tirhut ...	Saran ...	...	3,266	...	3,101	...	...	...	165
	Champaran ...	1,29,871	76,641	1,44,482	87,102	14,561	10,461	...	...
	Muzaffarpur ...	43,540	1,04,408	34,205	80,566	...	...	9,335	23,842
	Darbhanga ...	41,848	76,889	42,708	96,897	860	20,008	...	...
	Total ...	2,15,259	2,61,204	2,21,345	2,67,666	15,421	30,469	9,335	24,007
Bhagalpur ...	Monghyr ...	1,92,168	1,41,063	2,11,272	1,50,063	19,104	8,940	...	...
	Bhagalpur ...	91,771	87,716	95,868	90,673	4,097	2,957	...	...
	Purnea ...	1,58,054	1,22,487	1,20,252	93,042	...	...	37,802	29,445
	Santal Parganas	4,49,064	1,46,129	4,86,012	1,38,738	36,948	...	...	7,391
	Total ...	8,91,057	4,97,395	9,13,404	4,72,456	60,149	11,897	37,802	36,836
Chota Nagpur ...	Hazaribagh ...	8,51,016	49,992	8,19,480	47,691	...	...	31,536	2,301
	Ranchi ...	5,17,332	68,673	4,01,400	25,369	...	...	1,15,932	43,304
	Palamau ...	3,51,032	23,240	3,90,960	24,087	39,928	847	...	...
	Manbhum ...	7,83,240	1,15,115	5,82,288	1,49,816	...	34,701	2,00,952	...
	Singhbhum ...	2,29,404	57,805	2,47,080	63,748	17,676	5,943	...	...
	Total ...	27,32,024	3,14,825	24,41,208	3,10,711	57,604	41,491	3,48,420	45,605
	Grand Total	44,90,593	15,10,226	42,83,205	16,24,077	1,87,169	2,20,299	3,95,557	1,06,448

Eight country spirit shops in Jamshedpur area and one in Manbhum were settled under the sliding scale system. Foreign liquor licenses excepting wholesale, and bar and denatured spirit licenses excepting wholesale were settled at flat rate of fees levied on actual consumption.

15 Excise

21

APPENDIX B.

PROVINCIAL TABLE XIV.—*Statement of the wholesale vend of spirits and fermented liquors under license granted in accordance with Excise Rules in Chapter IV of the Excise Manual, Vol. III, for the year* 1938-39.

Names of Districts and Divisions.	Foreign spirits and fermented liquors. Chapter IV of the Excise Manual, Vol. III.											License for the wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea.		Remarks.
	To other licensed vendors.						To the public.					Quantity of spirits sold thereunder.		
		Imported.					Imported.					To the public.		
	Number of licenses.	Wines, in L.-P. gallons.	Spirits, in L.-P. gallons.	Beer, in Imperial gallons.	Spirits, manufactured in India and classed as foreign liquors, in L. P. gallons.	Beer, manufactured in India, in Imperial gallons.	Wines, in L. P. gallons.	Spirits, in L. P. gallons.	Beer, in Imperial gallons.	Spirits manufactured in India and classed as foreign liquors, in L. P. gallons.	Beer, manufactured in India, in Imperial gallons.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Patna.														
1. Patna ...	5	16	100	950	1,147	8,627	...	...	...	...	...	...	...	
2. Gaya ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3. Shahabad ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tirhut.														
4. Saran ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
5. Champaran ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
6. Muzaffarpur	...	...	...	...	...	...	...	...	...	...	...	...	...	
7. Darbhanga...	1	44	225	157	16	...	...	...	...	...	...	...	...	
Bhagalpur.														
8. Monghyr ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
9. Bhagalpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
10. Purnea ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
11. Santal Parganas ...	1	...	...	...	...	...	...	...	...	...	...	...	...	
Chota Nagpur.														
12. Hazaribagh	...	...	...	...	...	...	...	4	71	3	...	...	...	
13. Ranchi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
14. Palamau ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
15. Manbhum	3	33	107	83	70	...	...	...	...	...	...	...	...	
16. Singhbhum	2	618	247	4,007	2	...	610	1,511	11,805	583	21	...	...	
Total ...	12	711	779	5,197	1,235	8,627	610	1,515	11,876	585	21	...	...	

APPENDIX B.

PROVINCIAL TABLE XV.

APPENDIX B.

PROVINCIAL TABLE XV.—*Statistics of retail vend and consumption of spirits, fermented liquors in the Province of Bihar during 1938-39.*

Name of Districts and Divisions.	Foreign spirit and fermented liquors. Sold under shop licenses. On fixed fees. Number of licenses, i.e., general retail "off" licenses, medicated wines and other kinds of special licenses.	Sales thereunder. Wines, in L.-P. gallons.	Sales thereunder. Spirits, in L.-P. gallons.	Sales thereunder. Beer, in Imperial gallons.	On fees determined by auction. Number of licenses, i.e., general retail "on" and "off" licenses.	Sales thereunder. Wines, in L.-P. gallons.	Sales thereunder. Spirits, in L.-P. gallons.	Sales thereunder. Beer, in Imperial gallons.	Sold under Hotel, Restaurant or Dak Bungalow licenses. Number of licenses.	Sales thereunder. Wines, in L.-P. gallons.	Sales thereunder. Spirits, in L.-P. gallons.	Sales thereunder. Beer, in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
1. Patna	14	353	1,062	5,131	6	89	358	1,500	6	9	56	1,70[illegible]
2. Gaya	10	161	255	1,139	2	5	260	1,166	...	...	...	...
3. Shahabad	5	30	195	630	...	...	...	...	1	...	53	80
Total ...	29	544	1,512	6,900	8	94	618	2,666	7	9	108	1,78[illegible]
TIRHUT DIVISION.												
4. Saran	4	134	1,569	2,503	1	6	559	192	...	...	...	...
5. Champaran	...	...	...	...	10	78	505	927	...	...	...	...
6. Muzaffarpur	8	276	555	1,546	2	64	196	511	...	...	...	...
7. Darbhanga	12	163	771	2,094	...	...	...	...	...	...	...	...
Total ...	24	573	2,895	6,143	13	148	1,260	1,630	...	...	...	...
BHAGALPUR DIVISION.												
8. Monghyr	4	10	102	696	8	236	836	6,645	...	...	...	...
9. Bhagalpur	4	37	269	570	2	29	105	789	1	...	1	15
10. Purnea	11	152	570	1,571	...	...	...	...	1	...	...	...
11. Santal Parganas ...	8	52	362	1,865	3	3	21	374	...	...	...	...
Total ...	27	251	1,303	4,702	13	268	962	7,708	2	...	1	15
CHOTA NAGPUR DIVISION.												
12. Hazaribagh	5	55	195	499	7	40	312	2,845	1	11	...	[illegible]
13. Ranchi	11	285	797	3,975	3	13	212	688	6	13	63	[illegible]
14. Palamau	4	14	47	207	...	...	...	...	...	...	...	...
15. Manbhum	18	325	890	5,121	13	280	1,693	9,314	...	...	...	...
16. Singhbhum	16	819	2,840	16,761	10	180	791	6,272	1	4	33	[illegible]
Total ...	54	1,498	4,769	25,963	32	513	3,008	19,119	8	28	96	1,[illegible]
GRAND TOTAL ...	134	2,866	10,479	43,708	66	1,023	5,848	31,123	17	37	205	2,7[illegible]

Name of Districts and Divisions.	Fermented liquors. Sold under Railway Refreshment Room, Dining Car and Steamer licenses. Number of licenses.	Sales there under. Wines, in L.-P. gallons.	Sales there under. Spirits, in L.-P. gallons.	Sales there under. Beer, in Imperial gallons.	Spirits made in India in private distilleries. Sold under retail vend licenses. Number of licenses.	Quantity sold. Spirits intended for human consumption, in L.-P. gallons. (Country spirit.)	Quantity sold. Denatured spirits, in Imperial gallons.	Quantity sold. Rectified spirits, in L.-P. gallons.	Removed direct from distilleries under special permits and passes. Rectified spirits, in L.-P. gallons.	Denatured spirits, in L.-P. gallons.	Spirits intended for human consumption, in L.-P. gallons.	Spirits made in outstills (Country spirits). Number of licenses.	Quantity sold, in L.-P. gallons. (Country spirit.)
1	14	15	16	17	18	19	20	21	22	23	24	25	26
PATNA DIVISION.													
1. Patna	3	9	27	408	...	...	...	...	...	...	...	...	...
2. Gaya	1	1	12	376	114	98,070	...	...	...	...	2,10,617	27	...
3. Shahabad	1	1	2	54	82	87,169	...	12	...	...	...	33	...
Total ...	5	11	41	838	196	1,85,239	...	12	...	...	2,10,617	60	...
TIRHUT DIVISION.													
4. Saran	3	1	19	311	...	...	2,946	2	879	1,50,250	9,72,503	...	...
5. Champaran	2	16	6	130	...	...	...	...	...	...	...	...	...
6. Muzaffarpur	1	...	7	175	44	25,950	2,829	1	13	930	..	...	...
7. Darbhanga	2	2	17	170	118	17,794	2,876	5	34	...	...	...	...
Total ...	8	19	49	786	162	43,744	8,651	8	936	1,51,180	9,72,503	...	...
BHAGALPUR DIVISION.													
8. Monghyr	4	13	65	582	106	56,639	2,688	268	...	..	87,610	23	...
9. Bhagalpur	...	...	...	...	84	31,556	2,536	7	...	...	...	32	...
10. Purnea	...	...	9	97	117	47,477	3,094	1	...	...	...	...	...
11. Santal Parganas ...	1	...	...	22	31	...	2,039	...	50	...	..	125	...
Total ...	5	13	74	701	338	1,35,672	10,357	276	50	...	87,610	180	...
CHOTA NAGPUR DIVISION.													
12. Hazaribagh	1	...	2	50	40	...	1,807	1	1	...	...	132	...
13. Ranchi	1	...	3	...	39	26,391	2,737	3	...	3,590	1,03,112	147	...
14. Palamau	...	...	...	...	10	...	505	...	...	...	...	111	...
15. Manbhum	4	2	26	286	43	10,818	4,131	387	...	...	...	125	...
16. Singhbhum	3	2	14	210	59	70,57,336	6,436	133	...	...	...	46	...
Total ...	9	4	45	546	191	70,94,545	15,616	524	1	3,590	1,03,112	561	...
GRAND TOTAL ...	27	47	20	2,871	887	74,59,200	34,624	820	977	1,54,770	13,73,842	80.	...

22

15 Excise.

BGP(Excise)15—533—14-10-1939—JN & others

